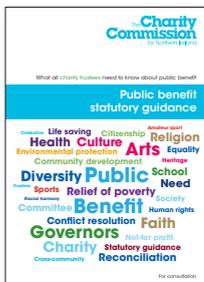


Supporting guidance for **charity trustees**

# The relief of those in need

Collective Life saving Citizenship Religion  
Health **Culture** **Arts** Equality  
Environmental protection Heritage  
**Community development** School  
**Diversity** **Science** Society  
Trustees **Relief** Human rights  
Racial harmony Amateur sport  
Committee **Improvement** Faith  
Conflict resolution **Need**  
**Governors** Not-for profit  
**Charity** Advancement  
Cross-community Relief of poverty  
Reconciliation



This supporting guidance must be read alongside the Commission's statutory guidance on public benefit.

## Online or in print

If you are viewing this guidance online, you will be able to navigate your way around by clicking on links either within the text, at the top of each page, or in the chart.

If you choose to read this document in a printed format, you can still use the section headings and page numbers to assist you in moving around the guidance.

We have produced a glossary which provides further information, definitions and descriptions of some key terms. The words in **green type** indicate words that are found in the glossary. You can find these definitions either by downloading the glossary as a separate document or, if you are reading the guidance online, by clicking on the green words which link to the glossary.

## Our vision

The Commission's vision is to deliver, in partnership with other key stakeholders in the charitable sector:

'A dynamic and well governed charities sector in which the public has confidence, underpinned by the Commission's effective delivery of its regulatory and advisory role.'

## Our values

The Commission aspires to be respected and valued in the execution of its functions and will ensure that in the performance of our role as the charity regulator for Northern Ireland we will be:

**Independent:** we will maintain independence in our decision making, acting without fear or favour, in the public interest.

**Accountable:** we will be proactive in accounting to all our stakeholders, which will include involving others on a continuous and appropriate basis and taking responsibility for our decisions.

**Proportionate:** our actions, procedures and culture will be proportionate to the burden of regulation on charities of different sizes, to the degree of risk involved and to the potential impact within the resources available to us.

**Impartial:** we will exercise our powers and discretion in a way which is non-partisan and even-handed.

**Transparent:** we will communicate with and listen to our stakeholders and will be clear about our actions, intentions and expectations.

**Consistent:** we will act consistently in our decision making.

## Equality and accessibility

The Charity Commission for Northern Ireland is totally committed to equality and diversity in all that we do.

We intend to make all of our guidance available to all stakeholders. We will aim to meet all accessibility needs and offer other languages and formats for this guidance, for example Braille or audio or meet any other requirements needed in line with the Commission's Equality Scheme.

If you have any accessibility requirements please contact us.



# Contents

<b>Section 1: What is meant by the relief of those in need?</b>	<b>4</b>
1.1 Definition	
<b>Section 2: Applying the principles of public benefit to the relief of those in need</b>	<b>5</b>
2.1 Identifying your intended beneficiaries	
2.2 Identifying your benefits	
2.3 Ensuring your benefits are for the public	
2.4 Balancing benefit against detriment or harm	
2.5 Public benefit rather than private benefit	
<b>Useful publications</b>	<b>7</b>

# Section 1: What is meant by the relief of those in need?

## 1.1 Definition

Relief includes providing accommodation, facilities and care to anyone affected and in need because of age, ill-health, disability, financial hardship or other disadvantage.

### Examples

The following is a list of examples of the sorts of **charities** and charitable **purposes** which might fall within this description. The list is not exhaustive, so even if there is not an example which relates directly to your organisation's purposes, they may still fit under this description.

- charities concerned with the care or upbringing of children or young people, for example children's care homes;
- charities concerned with the relief of the effects of old age, such as those providing specialist care or accommodation;
- charities concerned with relieving disability such as those providing specialist advice or equipment;
- charities concerned with providing housing, such as housing associations and registered social landlords.

### Examples of purposes which are not charitable, or where the case is yet to be made

Examples include:

- provision of services to those who are in not in need;
- provision of housing unless for a section of the public in specific need of it, whether though youth, age, ill-health, disability, financial hardship or other disadvantage.

This is because principles drawn from case law suggest that they are unlikely to be able to do so. We will always, however, consider organisations' and trustees' rationale on a case by case basis.

## Section 2: Applying the principles of public benefit to the relief of those in need

The guidance below sets out examples of how public benefit applies to an organisation with the purpose of relieving those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage. It is not intended to be a full interpretation of the law in every set of circumstances.

However, it is our intention that the examples we provide will help you to apply the public benefit principles to your organisation.

This should help you to clarify:

1. The benefits your charity's **purposes** are intended to provide;
2. Whether your charity's purposes are intended to benefit the public in general; or
3. The section of the public that your charity's purposes are intended to benefit.

A charity aiming to relieve those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage must:

- identify the section of the public or group of persons to benefit; and
- determine how the actions of the charity can benefit that section of the public.

This is a very wide description of purposes and there are many types of **charities** that could fall under this heading.

### 2.1 Identifying your intended beneficiaries

In the case of organisations with a **purpose** of relieving those in need, the intended beneficiaries are those who are eligible for relief by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

For example, the intended **beneficiaries** of a shelter may be people who are homeless as a result of financial hardship.

### 2.2 Identifying your benefits

Benefits must be clear and appropriate to **purposes** and so any organisation that intends to relieve those in need must clearly state what the intended benefits are. Benefit must be to the public or to a section of the public and must not be unreasonably restricted.

Sometimes it may be obvious that there is public benefit and therefore straightforward to prove. For example, the relief of poverty is generally accepted to be for the public benefit but this is slightly different to financial hardship. However, in other cases it may not be straightforward and we may require further evidence.

## 2.3 Ensuring your benefits are for the public

Benefit must be for the public or for a **sufficient section** of the public and must not be unreasonably restricted.

For example, a charity's **purposes** may be confined to the relief of persons in need because of old age, or because of a specified disability. The restriction is reasonable because it is focused on relieving a charitable need.

## 2.4 Balancing benefit against detriment or harm

Benefit must be balanced against detriment or harm. In assessing the **purposes** of an organisation, we will look at the possibility of any detriment or harm flowing from the purposes.

The relief of people in need will rarely raise questions of **detriment or harm**. If, however, the relief of the need is provided in circumstances that cause harm or detriment to the **beneficiaries** or the wider public, that might outweigh the benefits conferred on the beneficiaries. For example, in the case of an organisation which provided relief to those in need by reason of ill-health, but also applied undue pressure to those beneficiaries to subscribe to a particular religious or other belief, there might be said to be more detriment or harm than benefit.

## 2.5 Public benefit rather than private benefit

Any **private benefit** must be **incidental**.

For example, if a charity provides sheltered housing to those in need of such accommodation by reason of old age, it might pay and provide accommodation at the premises to a warden if necessary for the furtherance of its charitable purpose. The warden receives a benefit in the form of salary and accommodation, but this is necessary and incidental in advancing the charity's **purposes**.

Again, the charity may need to buy food or other necessities for its **beneficiaries**. There is a private benefit to the suppliers of these items who are paid by the charity, but this is incidental in carrying out the charity's purposes.

## Useful publications

Statutory guidance on public benefit

The 'public' and 'benefit' elements supporting guidance

The prevention or relief of poverty supporting guidance

The advancement of education supporting guidance

The advancement of religion supporting guidance

The advancement of health or the saving of lives supporting guidance

The advancement of citizenship or community development supporting guidance

The advancement of the arts, culture, heritage or science supporting guidance

The advancement of amateur sport supporting guidance

The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity supporting guidance

The advancement of environmental protection or improvement supporting guidance

The advancement of animal welfare supporting guidance

Any other purposes supporting guidance

Glossary

Frequently asked questions (FAQs)

For more information on all of our work  
please see the Charity Commission website:

**[www.charitycommissionni.org.uk](http://www.charitycommissionni.org.uk)**

Our preferred method of contact is email:

**[admin@charitycommissionni.org.uk](mailto:admin@charitycommissionni.org.uk)**

The Charity Commission for Northern Ireland (CCNI) is the new regulator of charities in Northern Ireland, a non-departmental public body sponsored by the Department for Social Development.

Our aims

- the Commission aims to develop a regulatory framework in which the public have confidence and in which charities can grow and flourish, clear in the knowledge of their rights and responsibilities;

And

- manage the establishment of the organisation to a statutory non-departmental public body following the full implementation of the **Charities Act (Northern Ireland) 2008**.

Further information about our activities is available from:

**Charity Commission for Northern Ireland**  
**257 Lough Road**  
**Lurgan**  
**Craigavon**  
**BT66 6NQ**

[www.charitycommissionni.org.uk](http://www.charitycommissionni.org.uk)

**Tel: 028 3832 0220**

**Fax: 028 3834 5943**

**TextPhone: 028 3834 7639**

**Follow us on Twitter @CharityCommNI**

**Follow our public benefit and registration consultation on Twitter #publicbenandreg**

**This document is available in large print or other formats on request**

