

Jersey Law Charitable Purposes

- (1) For the purposes of this Law, the charitable purposes are –
 - (a) the prevention or relief of poverty;
 - (b) the advancement of education;
 - (c) the advancement of religion;
 - (d) the advancement of health;
 - (e) the saving of lives;
 - (f) the advancement of citizenship or community development;
 - (g) the advancement of the arts, heritage, culture or science;
 - (h) the advancement of public participation in sport;
 - (i) the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended;
 - (j) the advancement of human rights, conflict resolution or reconciliation;
 - (k) the promotion of religious or racial harmony;
 - (l) the promotion of equality and diversity;
 - (m) the advancement of environmental protection or improvement;
 - (n) the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage;
 - (o) the advancement of animal welfare;
 - (p) any other purpose that may reasonably be regarded as analogous to any of the purposes listed in sub-paragraphs (a) to (o).
- (2) For the purposes of paragraph (1) –
 - (a) in paragraph (1)(d), “the advancement of health” includes the prevention or relief of sickness, disease or human suffering;
 - (b) paragraph (1)(f) includes –
 - (i) rural or urban regeneration, and
 - (ii) the promotion of civic responsibility, volunteering, the voluntary sector or the effectiveness or efficiency of registered charities;
 - (c) in paragraph (1)(h), “sport” means sport that involves physical skill and exertion;
 - (d) paragraph (1)(i) applies only in relation to recreational facilities or activities that are –
 - (i) primarily intended for persons who have need of them by reason of their age, ill-health, disability, financial hardship or other disadvantage, or

- (ii) available to members of the public at large or to male or female members of the public at large;
 - (e) paragraph (1)(n) includes relief given by the provision of accommodation or care;
 - (f) for the purposes of paragraph (1)(p), the advancement of any philosophical belief (whether or not involving belief in a god) is analogous to the purpose set out in paragraph (1)(c).
- (3) The States may, on the recommendation of the Commissioner, by Regulations –
- (a) add sub-paragraphs to paragraph (1);
 - (b) add sub-paragraphs to paragraph (2) making explanatory provision in relation to any sub-paragraphs so added to paragraph (1).
- (4) The power under paragraph (3) does not include power –
- (a) to amend or restrict the effect of any of paragraphs (1)(a) to (p) and (2)(a) to (f); or
 - (b) to alter the effect of paragraph (5).
- (5) The purpose of advancing a political party or promoting a candidate for election to any office, whether in Jersey or elsewhere, is neither a charitable purpose nor a purpose ancillary or incidental to a charitable purpose, irrespective of whether it would otherwise fall within paragraph (1) or Article 5(1)(a)(ii).