

*These notes refer to the Charities Act (Northern Ireland) 2008
(c.12) which received Royal Assent on 9 September 2008*

Charities Act (Northern Ireland) 2008

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 1: Introductory

Part 1 comprises sections 1 to 5 and deals with the definition of “charity” and “charitable purpose”. Section 3, which sets out the public benefit test in relation to charitable purpose, specifies that no particular purpose is presumed to be for the public benefit. When determining whether a body provides public benefit, regard must be had to how any benefit gained by members of the institutions and detriment incurred by the public compares with the benefit gained by the public.