



Charities Act 2022

2022 CHAPTER 6

PART 1

PURPOSES, POWERS AND GOVERNING DOCUMENTS

Special trusts

14 Special trusts

- (1) Omit Part 14 of the Charities Act 2011 (special trusts).
- (2) In section 353 of that Act (minor definitions), after subsection (3) insert—
 - “(4) In this Act, “special trust” means property which—
 - (a) is held and administered by or on behalf of a charity for any special purposes of the charity, and
 - (b) is so held and administered on separate trusts relating only to that property.

But a special trust does not, by itself, constitute a charity for the purposes of Part 8 (charity accounts, reports and returns).”