



# Recreational Charities Act 1958

## 1958 CHAPTER 17

An Act to declare charitable under the law of England and Wales the provision in the interests of social welfare of facilities for recreation or other leisure-time occupation, to make similar provision as to certain trusts heretofore established for carrying out social welfare activities within the meaning of the Miners' Welfare Act, 1952, to enable laws for corresponding purposes to be passed by the Parliament of Northern Ireland, and for purposes connected therewith. [13th March 1958]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### **1 General provision as to recreational and similar trusts, etc.**

- (1) Subject to the provisions of this Act, it shall be and be deemed always to have been charitable to provide, or assist in the provision of, facilities for recreation or other leisure-time occupation, if the facilities are provided in the interests of social welfare:

Provided that nothing in this section shall be taken to derogate from the principle that a trust or institution to be charitable must be for the public benefit.

- (2) The requirement of the foregoing subsection that the facilities are provided in the interests of social welfare shall not be treated as satisfied unless—
- (a) the facilities are provided with the object of improving the conditions of life for the persons for whom the facilities are primarily intended; and
  - (b) either—
    - (i) those persons have need of such facilities as aforesaid by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances; or
    - (ii) the facilities are to be available to the members or female members of the public at large.

- (3) Subject to the said requirement, subsection (1) of this section applies in particular to the provision of facilities at village halls, community centres and women's institutes, and to the provision and maintenance of grounds and buildings to be used for purposes of recreation or leisure-time occupation, and extends to the provision of facilities for those purposes by the organising of any activity.

## **2 Miners' welfare trusts.**

- (1) Where trusts declared before the seventeenth day of December, nineteen hundred and fifty-seven, required or purported to require property to be held for the purpose of activities which are social welfare activities within the meaning of the Miners' Welfare Act, 1952, and at that date the whole or part of the property held on those trusts or of any property held with that property represented an application of moneys standing to the credit of the miners' welfare fund or moneys provided by the Coal Industry Social Welfare Organisation, those trusts shall be treated as if they were and always had been charitable.
- (2) For the purposes of this section property held on the same trusts as other property shall be deemed to be held with it, though vested in different trustees.

## **3 Savings and other provisions as to past transactions.**

- (1) Nothing in this Act shall be taken to restrict the purposes which are to be regarded as charitable independently of this Act.
- (2) Nothing in this Act—
- (a) shall apply to make charitable any trust, or validate any disposition, of property if before the seventeenth day of December, nineteen hundred and fifty-seven, that property or any property representing or forming part of it, or any income arising from any such property, has been paid or conveyed to, or applied for the benefit of, the persons entitled by reason of the invalidity of the trust or disposition; or
  - (b) shall affect any order or judgment made or given (whether before or after the passing of this Act) in legal proceedings begun before that day; or
  - (c) shall require anything properly done before that day, or anything done or to be done in pursuance of a contract entered into before that day, to be treated for any purpose as wrongful or ineffectual.
- (3) Except as provided by subsections (4) and (5) of this section, nothing in this Act shall require anything to be treated for the purposes of any enactment as having been charitable at a time before the date of the passing of this Act, so as to invalidate anything done or any determination given before that date.
- (4) For the purposes of income tax, this Act shall not require anything to be treated as having been charitable at a time before the date of the passing of this Act unless it would have been so treated in accordance with the practice applied by the Commissioners of Inland Revenue immediately before the eighteenth day of December, nineteen hundred and fifty-two; but, subject to that and to paragraphs (a) and (b) of subsection (2) of this section, there shall be made all such adjustments, whether by way of repayment of tax, additional assessment or otherwise, as are made necessary in relation to income tax by the retrospective operation of sections one and two of this Act, and nothing in the Income Tax Act, 1952, shall preclude the repayment by virtue of this Act of tax for the year 1946-47 or a subsequent year of assessment

if a claim is made in that behalf to the Commissioners of Inland Revenue within two years from the date of the passing of this Act.

- (5) As respects stamp duty on any instrument executed before the date of the passing of this Act, this Act shall not require anything to be treated as having been charitable for the purposes of subsection (1) of section fifty-four of the Finance Act, 1947 (which excepted instruments in favour of charities from certain increases of stamp duty under that Act), unless it would have been so treated in accordance with the practice applied by the Commissioners of Inland Revenue immediately before the eighteenth day of December, nineteen hundred and fifty-two; but subject to that and to paragraphs (a) and (b) of subsection (2) of this section, where more stamp duty has been paid on an instrument executed on or after the said eighteenth day of December and before the date of the passing of this Act than ought to have been paid having regard to sections one and two of this Act, the provisions of sections ten and eleven of the Stamp Duties Management Act, 1891, shall apply as if a stamp of greater value than was necessary had been inadvertently used for the instrument, and relief may be given accordingly, and may be so given notwithstanding that, in accordance with the provisions of section twelve of the Stamp Act, 1891, the instrument had been stamped before the passing of this Act with a particular stamp denoting that it was duly stamped.

An application for relief under the said section ten as applied by this subsection may be made at any time within two years from the date of the passing of this Act, notwithstanding that it is made outside the time limited by that section.

#### **4 Powers of Parliament of Northern Ireland.**

Nothing in the Government of Ireland Act, 1920, shall preclude the Parliament of Northern Ireland from making, in relation to the law of charity in Northern Ireland, laws for purposes similar to the purposes of section one of this Act.

#### **5 Application to Crown.**

This Act, and (except in so far as the contrary intention appears) any enactment of the Parliament of Northern Ireland passed for purposes similar to section one of this Act, shall bind the Crown.

#### **6 Short title and extent.**

- (1) This Act may be cited as the Recreational Charities Act, 1958.
- (2) Sections one and two of this Act shall affect the law of Scotland and Northern Ireland only in so far as they affect the operation of the Income Tax Acts or of other enactments in which references to charity are to be construed in accordance with the law of England and Wales.