

Cambridge University Press

978-0-521-51603-7 - The Law of Charitable Status: Maintenance and Removal

Robert Meakin

Frontmatter

[More information](#)

The Law of Charitable Status

This in-depth commentary on the Charities Act 2006 outlines the new requirements for qualifying as a charity and examines the concept of 'public benefit'. The author, a former Charity Commission lawyer who has practised in charity law for twenty years, conducts a theoretical and empirical analysis of the reasons that charitable status might be removed by the Charity Commission, looks at the position of charitable property when institutions cease to be charitable and examines the likely effect of the independent Charity Tribunal on the appeals process. The post-Act treatment of controversial charities is also explored.

ROBERT MEAKIN is a partner at the London and Cambridge offices of Stone King Sewell LLP Solicitors, having previously been a lawyer with the Charity Commission. He holds a PhD in charity law and is a visiting lecturer at Cambridge University.

Cambridge University Press

978-0-521-51603-7 - The Law of Charitable Status: Maintenance and Removal

Robert Meakin

Frontmatter

[More information](#)

The Law of Charitable Status: Maintenance and Removal

ROBERT MEAKIN



CAMBRIDGE
UNIVERSITY PRESS

Cambridge University Press

978-0-521-51603-7 - The Law of Charitable Status: Maintenance and Removal

Robert Meakin

Frontmatter

[More information](#)

CAMBRIDGE UNIVERSITY PRESS

Cambridge, New York, Melbourne, Madrid, Cape Town, Singapore, São Paulo, Delhi

Cambridge University Press

The Edinburgh Building, Cambridge CB2 8RU, UK

Published in the United States of America by Cambridge University Press, New York

www.cambridge.org

Information on this title: www.cambridge.org/9780521516037

© Cambridge University Press 2008

This publication is in copyright. Subject to statutory exception and to the provisions of relevant collective licensing agreements, no reproduction of any part may take place without the written permission of Cambridge University Press.

First published 2008

Printed in the United Kingdom at the University Press, Cambridge

A catalogue record for this publication is available from the British Library

ISBN 978-0-521-51603-7 hardback

Cambridge University Press has no responsibility for the persistence or accuracy of URLs for external or third-party internet websites referred to in this book, and does not guarantee that any content on such websites is, or will remain, accurate or appropriate.

Cambridge University Press

978-0-521-51603-7 - The Law of Charitable Status: Maintenance and Removal

Robert Meakin

Frontmatter

[More information](#)

Contents

	<i>Table of Cases</i>	<i>page xi</i>
	<i>Table of Statutes</i>	<i>xviii</i>
1	Introduction	1
	Introduction	1
	Basic propositions	1
	Summary of the book	3
	Why the power to remove charities from the register is important	4
	The importance of the charity sector in the delivery of public services	4
	Tax reliefs	6
	Donors	6
	Law reform	7
	Introduction to the general law	8
	The register of charities	8
	The Commission's powers of removal	8
	General approach to writing the book	10
2	Essential indicia of charitable status	12
	Introduction	12
	A legal obligation to carry out the charitable purposes	14
	One or more of the three certainties is lacking	18
	Certainty of words	18
	Certainty of subject matter	19
	Certainty of objects	19
	Express clauses in a governing instrument which prevent charitable status	20
	The charitable objects are too widely drafted	22
	Jurisdiction	23
	Charitable purposes	23
	What are charitable purposes?	24
	The Commission's dilemma	26
	Objects or activities?	27

Cambridge University Press

978-0-521-51603-7 - The Law of Charitable Status: Maintenance and Removal

Robert Meakin

Frontmatter

[More information](#)

 Contents

The objects are ambiguous	28
There is a doubt about whether the objects are charitable	29
The objects do not pass the public benefit test	30
Sham charities	31
Objects or activities: Conclusion	31
Fine distinctions	32
Public benefit	34
Introduction	34
What is public benefit?	34
Why is public benefit important to the question of removal now?	34
Problem areas in the law of public benefit	35
Little analysis by the court	35
Public benefit differs from one head of charity to another	36
The balance between public and private benefit	37
Harm or benefit?	37
Emphasis on form over substance	38
Anomalous decisions	41
The concept of public benefit changes with time	41
Public benefit conclusion	42
Viability	42
Independence from the state	43
Conclusion	43
3	
The powers of the Commission to remove charities from the register	45
Introduction	45
‘No longer considers is a charity’	45
‘Ceased to exist’	50
‘Does not operate’	50
Rectification	52
Summary	52
‘No Longer considers is a charity’	52
Never a charity	53
Never had the essential indicia of charitable status	53
Sham charities	54
Change in the law	57
Mistaken understanding of the law	59
Distinguishing decisions of the court	60
Removal on a different ground	65
Making law	65
<i>Cy-pres</i> application of property where the institution was never a charity	67
Special trusts	69
Rectification	69

Cambridge University Press

978-0-521-51603-7 - The Law of Charitable Status: Maintenance and Removal

Robert Meakin

Frontmatter

[More information](#)

Contents

An institution was a charity but is no longer charitable	71
Introduction	71
<i>Cy-pres</i> where the institution was a charity but is no longer charitable	71
‘Any change in its trusts’	73
‘Ceased to exist’	75
Trusts	76
Trusts without permanent endowment	76
Trusts with permanent endowment	77
Unincorporated associations	80
Companies limited by guarantee	80
Striking off	81
Petitions to wind up a company	81
The survival of charity following dissolution	81
Restoration to the register	82
<i>Bona vacantia</i> property applied <i>cy-pres</i> by the Crown	82
Special trusts	83
The survival of charity following dissolution – Conclusion	83
‘Does not operate’	83
Conclusion	84

4	Limits on the Commission’s powers to remove controversial charities from the register	85
	Introduction	85
	Charities connected to the state	85
	Why are charities connected to the state controversial?	86
	Possible grounds for removal	86
	Critical analysis of the possible grounds for removal	87
	How the critical analysis supports the basic propositions	89
	Charitable schools which charge fees	89
	Why charitable schools which charge fees are controversial	89
	Possible grounds for removal	90
	Critical analysis of the possible grounds for removal	91
	How the critical analysis supports the basic propositions	93
	New religious movement charities	94
	Why new religious movement charities are controversial	94
	Possible grounds for removal	94
	Failure to demonstrate public benefit	94
	Not promoting a religion for the purposes of charity law	95
	Critical analysis of the possible grounds for removal	97
	Failure to demonstrate public benefit	97
	Not promoting a ‘Religion’ for the purpose of charity law	99
	How the critical analysis supports the basic propositions	102
	Conclusion	102

Cambridge University Press

978-0-521-51603-7 - The Law of Charitable Status: Maintenance and Removal

Robert Meakin

Frontmatter

[More information](#)

 Contents

5	Property	103
	Introduction	103
	The position of the Commission	103
	What is ‘charity’?	104
	The institution was never a charity	105
	The institution was a charity but has ceased to have charitable purposes	108
	What happens to the property of a charity which is removed from the register?	112
	Conclusion	113
6	The Commission’s powers of investigation and the use of those powers to remove charities from the register	114
	Introduction	114
	Powers of investigation and protection	114
	Sections 18(1) and 19 protective powers	115
	Section 18(2) protective powers	116
	Appointment of additional trustees	116
	Appointment of an interim manager	117
	Making schemes	118
	Removal of trustees	119
	The institution of the inquiry leads the trustees to conclude that they should dissolve the charity	120
	New powers under the Charities Act 2006	120
	Documentary analysis	121
	Does not operate	121
	Ceased to exist	123
	Change in trusts	123
	No longer considers is a charity	124
	Conclusion	124
7	How the Commission’s powers to remove charities from the register may be affected by changes to the law of charitable status	126
	Introduction	126
	The Human Rights Act 1998	128
	Public authorities	129
	Does the Human Rights Act 1998 apply to the removal of charities from the register?	130
	General principles and limitations	132
	Limits on Convention rights	133
	Prescribed by law	133
	Necessary in a democratic society	136

Contents

General and particular Convention rights and the Commission's power	
to remove charities from the register	136
Article 1, Protocol 1: Right to property	137
The peaceful enjoyment of property	137
Deprivation of possessions	138
The state is entitled to control the use of property	
in accordance with the general interest by enforcing	
such laws as it deems necessary for that purpose	138
Limits on Article 1, Protocol 1	138
The public or general interest	138
Proportionality	139
Subject to conditions provided by law	139
Article 14: Freedom from discrimination	140
Do the facts fall within the ambit of one or more	
of the substantive Convention rights?	141
Different treatment	141
Comparable situation	143
Justification	144
Legitimate aim	144
Proportionality	144
Margin of appreciation	145
Article 9: Freedom of thought, conscience and religion	145
Religion or belief	146
Limits on Article 9	149
Prescribed by law	151
Necessary in a democratic society	151
For the protection of the rights and freedoms of others	151
For the protection of health and morals	151
Article 2, Protocol 1: Right to education	152
Article 2, Protocol 1 and Article 14 together	155
Respect for the religious and philosophical convictions of parents	156
Limits on Article 2, Protocol 1	157
Article 10: Freedom of expression	157
Think tanks	160
Limits to Article 10: Freedom of expression	162
Prescribed by law	162
Legitimate aims	163
For the protection of the rights of others	164
Maintaining the authority and impartiality of the judiciary	164
Necessary in a democratic society	165
Article 10 and Article 14 together	165
Reinterpretation of the rule against political objects	166
The Charities Act 2006	167
Conclusion	169

Cambridge University Press

978-0-521-51603-7 - The Law of Charitable Status: Maintenance and Removal

Robert Meakin

Frontmatter

[More information](#)

Contents

8	Grounds for appeal	171
	Introduction	171
	Appealing against direct removal under section 3(4) Charities Act 1993	174
	Appealing against indirect removal	175
	Direct and indirect removal, judicial review and common-law action	177
	Direct removal, judicial review and common-law action	179
	The right to be heard and the Human Rights Act 1998:	
	Article 6: A right to a fair trial	180
	Legitimate expectation	180
	Estoppel	182
	Negligent mis-statement	183
	Indirect removal, judicial review and common-law action	184
	<i>Ultra vires</i> , <i>Wednesbury</i> unreasonableness and bias	184
	The right to be heard and the Human Rights Act 1998:	
	Article 6: Right to a fair trial	185
	Natural justice	186
	Estoppel and negligent mis-statement	187
	Conclusion	187
	Costs	188
	Alternatives to an appeal to the court	191
	The Commission's internal review procedure	191
	The Commission's complaints procedure	192
	The Ombudsman	192
	Conclusion	193
9	Conclusion	194
	Introduction	194
	Law reform	194
	The Commission's powers of removal are limited	194
	No powers of removal	195
	Greater powers of removal	196
	Powers to protect the property of removed institutions	197
	The Commission's powers of removal should be further restricted	198
	Conclusion: More or less removal?	199
	There is a distinction between a governing instrument of a charity and its property	199
	The problem of legality	200
	The need for clarification	200
	Access to justice	200
	Overall conclusion	202
	<i>Bibliography</i>	203
	<i>Index</i>	208

Cambridge University Press

978-0-521-51603-7 - The Law of Charitable Status: Maintenance and Removal

Robert Meakin

Frontmatter

[More information](#)

Table of Cases

- A v. A and St. George's Trustees Ltd WL 1243205 56
- A and X v. Secretary of State for the Home Department [2002] EWCA Civ 1502 140
- Abdulaziz, Cabales and Balkandali v. United Kingdom (1985) 7 EHRR 471, Ect HR 141, 142, 143, 145
- AG v. Alford (1854) 4 De G. M. & G. 852 1
- AG v. Bishop of Chester (1785) 1 Bro.C.C. 444 42
- AG v. Day [1900] 1 Ch 31 79
- AG v. Mathieson [1907] 2 Ch 383 17, 18
- AG v. Ross [1986] 1 WLR 252 27, 28, 31, 32, 65, 166, 198
- AG v. Sidney Sussex College (1869) LR 4 Ch 722 41
- Airey v. Ireland (1979) 2 EHRR 132
- Al Fayed v. Advocate General for Scotland 2004 SLT 798 47, 181–2
- Albert and LeCompte v. Belgium (1983) 5 EHRR 533 186
- Andrews v. M'Guffog [1886] 11 AC 313 79
- Anglo-Swedish Society v. IRC (1931) 16 TC 34 159
- Anisimic Ltd v. Foreign Compensation Commission [1969] 2 AC 47
- Application 3798/68: Church of X v. United Kingdom 12 YB 306 (1968). E Com HR 146
- Associated Provincial Picture Houses Ltd v. Wednesbury Corporation [1948] 1 KB 223 184
- Association Ekin v. France Judgment of the 17th July 2001, Ect HR 162
- Bahin v. Hughes (1886) 31 Ch D 390 188
- Baldry v. Feintuck [1972] 1 WLR 552 13, 112
- Barralet v. AG [1980] 3 All ER 918 25
- Belgium Linguistic Case (1968) (no 2) 1 EHRR 252, Ect HR 131, 141, 142, 144, 152, 155, 156, 165
- Beswick v. Beswick [1968] AC 58 51
- Blair v. Duncan [1902] AC 37 25
- Boddington v. British Transport Police [1999] 2 AC 143 2, 26, 46, 47, 58, 143
- Bowman v. Secular Society Limited [1917] AC 406 19
- Bowman v. UK (1998) 26 EHRR 1 160, 164

Cambridge University Press

978-0-521-51603-7 - The Law of Charitable Status: Maintenance and Removal

Robert Meakin

Frontmatter

[More information](#)

Table of Cases

- Bray v. Ford [1896] AC 44 43
 Buckley v. United Kingdom (1996) 23 EHRR 101 132
 Caffoor v. IRC [1961] AC 584 40
 Camille and Henry Dreyfus Foundation Inc v. IRC [1954] 2 All ER 466 23
 Campbell and Cosans v. United Kingdom (1982) 4 EHRR 293, Ect HR 156
 Carry v. Abbot (1803) 7 Ves 490 41, 57, 99
 Carson and Reynolds v. Secretary of State for Work and Pensions [2003]
 EWCA Civ 797 144
 Castells v. Spain (1992) 14 EHRR 445, Ect HR 159
 Chamberlayne v. Brocket (1873) 8 Ch.App.206 42
 Chapman v. Brown (1801) 6 Ves 410 19
 Chichester Diocesan Fund and Board of Finance (Incorporated) v. Simpson
 [1944] Ch 253 15, 19
 Church of the New Faith v. Commissioners for the Payroll Tax (1983) 154 CLR
 120 55, 97–8, 100
 Coats v. Gilmour [1948] Ch. 340 37–8, 98
 Cocks v. Manners (1871) LR 12 Eq 574 150
 Commissioners of Inland Revenue v. Medical Council of New Zealand [1997]
 NZLR 297 64
 Construction Industry Training Board v. AG [1973] Ch 172 22, 23, 43, 87–8
 Council of Civil Service Unions v. Minister for the Civil Service [1985]
 AC 375 185
 Darby v. Sweden (1990) 13 EHRR 774, Ect HR 144
 De Costa v. De Pas (1753) Amb 228 41, 99
 De Cubber v. Belgium (1984) 7 EHRR 236, Ect HR 186
 De Freitas v. Permanent Secretary of Ministry of Agriculture, Fisheries, Lands
 and Housing [1999] 1 AC 69 132
 Derbyshire County Council v. Times Newspapers Ltd [1992] QC 770 128
 Devlin v. United Kingdom (2001) 34 EHRR 1029 179
 Dingle v. Turner [1971] AC 601 36, 40, 136
 Douglas v. Hello! Ltd [2001] QB 967 158
 Doyley v. AG (1735) 4 Vin.Abr. 48 19
 The Duchess of Kingston's Case (1776) 20 St. Tr. 175
 Dudgeon v. United Kingdom (1981) 4 EHRR 149, Ect HR 141
 East African Asians v. United Kingdom (1973) 3 EHRR 76, Ect HR 145
 Ellis v. IRC (1949) 31 TC 178 22
 Engel v. Netherlands (1976) 1 EHRR 647, Ect HR 141
 Founding Church of Scientology v. United States 409 F2d 1146 (1969) 97,
 100–1
 Fraser v. Canterbury Diocesan Board of Finance [2006] 1 AC 377 112
 General Medical Council v. IRC [1928] All ER 252 63–4, 65
 General Nursing Council for England and Wales v. St. Marylebone Borough
 Council [1959] AC 540 63–4, 65
 Gilmour v. Coats [1949] AC 426 22, 36, 62, 72, 97, 150

Cambridge University Press

978-0-521-51603-7 - The Law of Charitable Status: Maintenance and Removal

Robert Meakin

Frontmatter

[More information](#)

Table of Cases

- Goodman v. Mayor of Satash (1882) 7 App Cas 633, HL 15
- Gous Dosier-Und Fordertechnick v. Netherlands (1995) 20 EHRR 403,
Ect HR 138
- Great Charte v. Kennington (1730) 2 Str. 1173 187
- Hall v. Derby Sanitary Authority (1885) 16 QBD 163 39
- Halpin v. Seear [1977] Ch.Com.AR paras 34–36 63
- Handyside v. United Kingdom (1976) 1 EHRR 737 132, 162, 165
- Hart v. Mills (1846) 15 L.J. Ex 200 1
- Hartshorne v. Nicholson (1858) 26 B 58 19
- His Beatitude, Archbishop Torkom Manougian, Armenian Patriarch
of Jerusalem v. Yolande Sonsin and Others [2002] EWHC 1304 (Ch) 23
- Hitch v. Stone [2001] STC 214 55, 56
- Hoare v. Hoare (1886) 56 LT 147 37
- Hoffmann v. Austria (1993) 17 EHRR 293, Ect HR 145
- Holmes v. AG The Times 11th February 1981 49, 98, 99
- Holy Monasteries v. Greece (1994) 20 EHRR 1 Ect HR 179
- The Holy Spirit Association for Unification of the World Christianity v. Tax
Commission of The City of New York 55 NY 2d 512 (1982) 93
- Howell v. Falmouth Boat Construction Co Ltd. [1951] AC 837 182–3
- Income Tax Purposes Commissioners v. Pemsel [1891] AC 531 24
- Incorporated Council of Law Reporting for England and Wales [1972]
1 Ch 73 25, 28, 30, 174, 177
- IRC v. Baddley [1955] AC 572, HL 36, 66
- IRC v. Educational Grants Association [1967] Ch 997 40
- IRC v. City of Glasgow Police Athletic Association [1953] AC 380 25, 28, 37,
49, 63, 66
- IRC v. McMullen [1981] AC 1 66–7
- IRC v. Oldham Training and Enterprise Council [1996] STC 1218 30–1
- IRC v. White and AG (1980) 55 TC 651 26
- Isaac v. De Friez (1753) 2 Amb 595 58
- James v. United Kingdom (1986) 8 EHRR 123, Ect HR 138
- Jones v. AG [1976] Ch 148 119, 177, 198
- Jones v. William (1767) Amb 651 34
- Karen Keymouth be Jisroel Ltd v. IRC [1932] AC 650 20, 21
- Kelly v. AG [1917] 1 Ir.R.183 19
- Kjeldsen, Busk Maden and Pedersen v. Denmark (1976) 1 EHRR, Ect HR 156
- Kleinwort Benson Ltd v. Lincoln city Council [1992] 2 AC 349 57, 106
- Knight v. Knight (1840) 3 Beav 148 15, 18
- Koeppler's Will Trusts [1985] 2 All ER 869 1
- Kokkinakis v. Greece (1994) 17 EHRR 397, Ect HR 131, 145, 146, 194–5
- Lever Finance Ltd v. Westminster London Borough Council [1871]
1 QB 222 182
- Lingens v. Austria (1986) 8 EHRR 407 136, 158
- Lithgow v. United Kingdom (1986) 8 EHRR 329, Ect HR 139

Cambridge University Press

978-0-521-51603-7 - The Law of Charitable Status: Maintenance and Removal

Robert Meakin

Frontmatter

[More information](#)

Table of Cases

- Liverpool and District Hospital for Diseases of the Heart v. AG [1981]
1 Ch 193 73, 81, 82, 83, 111, 112
- London and Clydesdale Estates Ltd v. Secretary of State for Scotland 1987
SLT 459 187
- London Hospital v. IRC [1976] 1 WLR 613 37
- Luke v. IRC [1963] 14 AC 557 1
- Lyell v. Kennedy (1889) 14 App Cas 437 17
- M'Fadden v. Jenkyns (1842) 1 Ph 153 15
- Malone v. United Kingdom (1984) 7 EHRR 14 133
- Manoussakis v. Greece (1996) 23 EHRR 387 151, 170
- McFeely v. UK (1981) 3 EHRR 161 148
- McGovern v. AG [1982] Ch 321 28–9, 127, 157, 159, 160, 164, 177
- Mills v. Winchester Diocesan Board of Finance [1989] Ch 428 178, 180, 183,
184, 187
- Missouri Church of Scientology v. State Tax Com 560 SW 837 (1977) 101, 102
- Mitford v. Reynolds (1841) 1 Ph 199 19
- National Anti-Vivisection Society v. IRC [1948] AC 31 1, 7, 37, 38, 45, 50,
51, 54, 57, 62, 64, 65, 66, 71, 72, 75, 94, 97, 99, 105, 109, 127, 137, 142,
159, 174
- National Provincial Building Society v. United Kingdom (1998) EHRR 127
139
- Neville Estates v. Madden [1962] Ch 832 17, 20, 41, 80, 99
- Niemietz v. Germany (1992) 16 EHRR 97 133
- Oppenheim v. Tobacco Securities Trust Co Ltd [1951] AC 297 36, 37,
38–9, 134–5
- O'Reilly v. Mackman [1983] 2 AC 237 180
- Oxford Group v. IRC [1949] 2 All ER 537 20, 21, 22–3
- Paice v. Archbishop of Canterbury (1807) 14 Ves 36 17
- Palmer v. Simmonds (1854) 2 Drew 221 15
- Peggs v. Lamb [1994] Ch 172 1
- Pepper v. Hart [1993] AC 58 51
- Pine v. Law Society [2002] UK HRR 81 188
- Public Trustee v. AG of New South Wales (1997) 42 NSWLR 600 166
- The Queen on the Application of the London Borough of Brent v. Fed 2000 (a
Board of Trustees of the formerly independent school, The Avenue School)
The Temporary Governing Body of The Avenue School Case No: Co/4376/
2005 2005 WL 3027228 189
- The Queen v. Charity Commissioners for England and Wales ex p Lynda Lucille
Baldwin [2001] WTLR 137 189
- Queensland Trustees Ltd v. Woodward [1912] SR Qd 291 36
- R (Farrakam) v. Secretary of State for the Home Department [2002] EWCA Civ
606, [2002] QB 1391 132
- R (Hooper, Withey, Naylor and Martin) v. Secretary of State for Work and
Pensions [2003] EWCA Civ 813, [2003] 1 WLR 2623 144

Cambridge University Press

978-0-521-51603-7 - The Law of Charitable Status: Maintenance and Removal

Robert Meakin

Frontmatter

[More information](#)

Table of Cases

- R (on the application of Corner House Research) v. Secretary of State for Trade and Industry (2005) EWCA Civ 192 189, 201
- R v. DPP ex p Kebilene [2002] 2 AC 326 131, 138
- R v. Jockey Club, ex p RAM Racecourses Ltd [1993] 2 All ER 225 180
- R v. Ministry of Defence ex p Smith [1996] QB 517 128
- R v. National Trust for Places of Historic Interest or Natural Beauty ex p Scott & Others [1998] 2 All ER 705 189
- R v. Rand (1866) LR 1QB 230 185
- R v. Registrar General ex p Segerdal [1970] 2 QB 697 96, 100
- R v. Secretary of State for the Home Department, ex p Brind [1991] 1 AC 696 128
- R v. Secretary of State for the Home Department, ex p Simms [2000] 2 AC 115 158
- R v. Secretary of State for Transport, ex p Richmond upon Thames London Borough Council [1994] 1 All ER 577 181
- R v. Segerdal [1970] 2 QB 697 96, 100
- R v. Sussex Justices ex p McCarthy [1924] 1 KB 256 185
- Rasmussen v. Denmark (1984) 7 EHRR 371, Ect HR 144
- Re Beddoe [1893] 1 Ch 547 188
- Re Bennett [1960] Ch 18 17
- Re Besterman's Will Trusts January 21, 1980 unrep 33–4
- Re Bushnell [1975] 1 WLR 1596 60, 159, 161, 163
- Re Collier (Deceased) [1998] 1 NZLR 81 166–7
- Re Compton [1945] Ch 123 36, 37, 38, 41, 49, 58, 59, 63, 134–6, 140, 169, 199
- Re Cranstoun [1932] 1 Ch 537 1
- Re Diplock [1941] Ch 253 19
- Re Dunlop [1984] NI 408 36
- Re Esteem Settlement [2003] JRC 092 32, 56
- Re Faraker [1912] Ch 2 77, 79, 80, 105
- Re Finger's Will Trusts [1972] Ch 286 17, 104
- Re Fletchers' Application [1970] 2 All ER 527 192
- Re Foveaux [1895] 2 Ch 501 45, 57
- Re Girl's Public School Day Trust Ltd [1951] Ch 400 1
- Re Goloy's Will Trusts [1965] 1 WLR 969 1
- Re Halpin v. Seear [1977] Ch.Com.A.R. 34–36 63
- Re Harwood [1936] Ch 285 167
- Re Hood [1931] 1 Ch 240 63, 147
- Re Hopkins' Will Trusts [1965] Ch 669 33
- Re Hopkinson [1949] 1 All ER 346 29, 159
- Re J W Laing Trust [1984] Ch 143 21, 76, 78
- Re Koeppler's Will Trusts [1985] 2 All ER 869 16, 107
- Re Koettgen's Will Trusts [1954] Ch 252 40
- Re Lavelle, Concannon v. AG [1914] 1 IR 194 41
- Re Lucas [1948] Ch 424 105
- Re Macadam [1946] Ch 73 1

Cambridge University Press

978-0-521-51603-7 - The Law of Charitable Status: Maintenance and Removal

Robert Meakin

Frontmatter

[More information](#)

Table of Cases

- Re McDougall [1957] 1 WLR 81 1
 Re Macduff [1896] 2 Ch 451 91, 93
 Re Mead's Trust Deed [1961] 1 WLR 144 37
 Re Monk [1972] 2 Ch 197 42
 Re Morrison (1967) 111 SJ 758 17
 Re North Devon and West Somerset Relief Fund Trust [1953] 1 WLR 1260 17
 Re Nottage [1895] 2 Ch 649 66, 168
 Re Ogden [1933] Ch 286 1
 Re Pinion [1965] Ch 85 37
 Re Price [1943] Ch 422 63, 147
 Re Resch's Will Trusts [1969] 1 AC 514 90–3, 153
 Re Roberts [1963] 1 WLR 406 75, 76
 Re Rymer [1985] 1 Ch 19 21, 76, 78
 Re Scowcroft [1898] 2 Ch 638 60, 147, 163
 Re Servers of the Blind League [1960] 1 WLR 564 1
 Re Shaw [1957] 1 WLR 729 32–4
 Re Slatter's Will Trust [1891] 2 Ch 326 76, 78
 Re Slevin [1972] Ch 286 76, 80, 82
 Re South Place Ethical Society [1980] 1 WLR 1565 63, 146, 147, 169
 Re Spence [1938] 1 Ch 96 1
 Re Stephens [1892] 8 TLR 792 49, 61–2
 Re Strakosh [1949] 1 Ch 529 25, 62, 63, 163
 Re The Trusts of the Arthur MacDougal Fund [1957] 1 WLR 81 29–30, 166
 Re Ulverston and District New Hospital Building Trusts [1956] Ch 622 107, 108
 Re Vernon's Will Trusts [1972] Ch 300 13, 17, 50, 73, 75, 82, 104–5,
 111, 112
 Re Watson [1973] 1 WLR 1472 1
 Re White's Will Trusts [1955] Ch 188 42
 Re Willenhall Chapel Estates [1865] 2 Dr & Sm 467 79
 Re Withall [1932] 2 Ch 406 76, 77, 78, 79
 Reyes v. R [2002] UKPC 11 [2002] 2 AC 235 130
 Reynolds v. Times Newspapers [2001] 2 AC 127 158
 Rickard v. Robinson (1882) 31 Beav 244 37
 Ridge v. Baldwin [1964] AC 40 180
 Robertson v. Minister of Pensions [1949] 1 KB 182
 Royal College of Surgeons of England v. National Provincial Bank Ltd [1952] 1
 All ER 984 37, 65
 Rule v. Charity Commissioners [1979] Ch.Com.A.R. 12–16 46, 58, 60,
 177–8, 180, 184, 187
 Runa Begum v. Tower Hamlets London Borough Council [2003] 2 AC 229 186
 S v. United Kingdom 47 DR 274 (1986), E Com HR 137
 Salisbury v. Denton (1857) K & J 529 19, 23, 25
 Satin v. Germany (2003) 36 EHRR 43, [2003] 2 FCR 619, Ect HR 141
 Scott Baden Commonwealth Ltd [1967] Ch.Comm.A.R. 48, App D, Pt 2 53, 74

Cambridge University Press

978-0-521-51603-7 - The Law of Charitable Status: Maintenance and Removal

Robert Meakin

Frontmatter

[More information](#)

Table of Cases

- Scottish Burial Reform and Cremation Society Lts v. Glasgow Corporation
[1967] 3 All ER 215 25
- Selcuk and Asker v. Turkey (1998) 16 EHRR 477, Ect HR 143
- Sinnet v. Herbery (1872) LR 7 18, 42
- Snook v. London and West Riding Investments [1967] 2 QB 786 31, 54–5, 56
- Southwood v. AG 2000 WL 877698 29, 31
- Spackman v. Plumstead District Board of Works [1885] 10 AC 229 186
- Spencer v. All Souls College, Wilmot's Notes of Opinions (1762) 163 41
- Sporrong and Lonnroth v. Sweden (1982) EHRR 35 132, 137
- Springfield Housing Action Committee v. Commissioner of Valuation [1983]
NI 184 39
- Sunday Times v. United Kingdom (1979) 2 EHRR 245, Ect HR 133, 134,
151, 158, 162, 165
- Tennant Plays v. IRC [1948] 1 All ER 37
- Theriault v. Silber 391 Fed Supp 578 (1975) 55–6
- Thilimmenos v. Greece (2000) 31 EHRR 411, Ect HR 142–3
- Thorton v. Howe (1862) 31 Beav 13 37, 147
- Tito v. Waddell (No 2) [1977] 3 All ER 129 15
- Tsirlis and Kouloumpas v. Greece (1997) 25 EHRR 198, Ect HR 169
- Van der Musselle v. Belgium (1983) 6 EHRR 163, Ect HR 141
- Verein Kontakt-Information-Therapie v. Austria 57 DR 81 (1988), E Com
HR 146
- Vereniging Rechtswinkers Utrecht v. Netherlands 46 DR 200 (1986), E Com
HR 146
- Verge v. Somerville [1924] AC 496 34, 36
- W & DM and M & HI v. United Kingdom Applications 10228/82 and
10229/82 152–3
- Wandsworth London Borough Council v. Michalack [2002] EWCA Civ 271,
[2003] 1 WLR 617 140
- Western Fish Products v. Penwith District Council [1981] 2 All ER 204 182
- Weth v. AG [1999] 1 WLR 686 177, 178, 180, 184, 185, 188
- Wilkes v. Wood (1969) 19 St.Tr. 1406 47
- Wille v. Liechtenstein (2000) 30 EHRR 558, Ect HR 159
- Wingrove v. UK (1986) 24 EHRR 1, Ect HR 159
- X and Church of Scientology v. Sweden 16 DR 68 (1979), E Com HR 146

Cambridge University Press

978-0-521-51603-7 - The Law of Charitable Status: Maintenance and Removal

Robert Meakin

Frontmatter

[More information](#)

Table of Statutes

- 1601 Charitable Uses Act (43 Eliz. 1 c. 4) 24, 25, 47, 48, 51
 1853 Charitable Trusts Act (16 & 17 Vict. c.137) 47
 1855 Places of Worship Registration Act (18 & 19 Vict. c. 81) 100
 1860 Charitable Trusts Act (23 & 24 Vict. c. 136) 47
 1882 India Trusts Act, s.77 195
 1888 Mortmain and Charitable Uses Act (51 & 52 Vict. c. 42) 47–8
 s.13(2) 47
 1950 The Bombay Public Trust Act 195
 1954 Charitable Trusts (Validation) Act (2 & 3 Eliz. 2 c. 58) 25
 1958 Recreational Charities Act (8 & 9 Eliz. 2 c. 9)
 s.1 13, 24, 47, 68, 127, 167, 170
 s.1(2) 127
 s.2 168
 1960 Charities Act (8 & 9 Eliz. 2 c. 58) 8, 48, 52, 95
 s.4(3) 51, 70
 s.5(5) 48
 s.38 48
 s.38(4) 48
 s.46(1) 16
 1984 Inheritance Tax Act (c. 51) 69–70
 1985 Companies Act (c. 6) 16
 1992 Taxation of Chargeable Gains Act (c. 12) 69
 1992 Charities Act (c. 41) 51, 52, 122
 1993 Charities Act (c. 10) 2, 4, 12–18, 26, 43–4, 51, 52, 88, 104, 114, 178
 s.1A(2) 46
 s.1A(4) 46
 s.1B(2)1 168
 s.1B(2)4 103, 110
 s.1B(3)2 168
 s.1B(3)4 80, 103
 s.1C(3) 46
 s.1D(2) 121, 125, 179

Table of Statutes

- s.2B(6) 190
s.2B(7) 191
s.2C(1) 172, 174, 175, 178, 180, 188
s.2C(2) 174, 175
s.3 1(1)(a) & (b) 12
s.3 A(1) 2, 8, 9, 46, 182, 196
s.3 A(2) 196
s.3 A(2), Schedule 2 8
s.3 A(2)(b) & (c) 8, 9, 50, 51, 52, 83
s.3 A(2)(d) 9, 50, 51, 52, 83
s.3 A(6) 8
s.3 B(1)(a) 51
s.3(4) 3, 3–4, 8–9, 10, 12–13, 15, 17, 20, 21, 22, 27, 44, 45–6, 50, 52, 54, 57, 59, 62, 69, 70, 73, 75, 84, 88, 111, 114, 118, 125, 126, 129, 130, 133, 136, 139, 140, 148, 151, 160, 171–2, 174–5, 177, 178, 181, 183, 198, 199
s.3(4)(a) 70
s.3(5) 1, 15, 45, 52, 70–1, 73, 74, 84, 111
s.4(1) 8, 10, 52, 69–71, 84, 106, 113, 182, 200
s.4(2) 10, 201
s.4(3) 48, 49
s.4(5) 48, 48–9, 172, 174
s.4(6) 169
s.8 10, 114, 173, 186
s.8(6) 114
s.9 10
s.13 2, 8, 46, 75, 77, 104, 105, 109, 139, 199, 103
s.13(1) 71–2, 105
s.13(1A)(a) 111
s.13(1A)(b) 110, 111
s.13(1)(c) 109–10
s.13(1)(e)(i) 43
s.13(1)(e)(ii) 2, 49, 62, 71, 72, 73, 109
s.13(2) 71
s.13(5) 51, 111
s.13(e)(ii) 13
s.14 47, 67, 68, 103, 104, 108, 139
s.14(1) 68, 108
s.14(1)(a) 107
s.14(1)(b) 107
s.14(3)(a) 107
s.14(3)(b) 107
s.14(7) 68
s.14B(2)(b) 105

Cambridge University Press

978-0-521-51603-7 - The Law of Charitable Status: Maintenance and Removal

Robert Meakin

Frontmatter

[More information](#)Table of Statutes

- s.16 75, 104, 119, 139
- s.16(1)(a) 77, 79, 105, 199, 200
- s.16(1)(b) 69, 76, 77, 80, 83
- ss.18 & 19 10, 51, 104, 114–17, 124, 171–2, 175–7, 184, 186–7, 189, 195, 197, 198
- s.18(1) 115–16, 178, 198
- s.18(1)(a) & (b) 115, 176
- s.18(1)(i) 115
- s.18(1)(ii) 91, 115
- s.18(1)(iii) 151
- s.18(1)(iv) 116
- s.18(1)(v) 116
- s.18(1)(vi) 116
- s.18(1)(vii) 116
- s.18(2) 115, 116
- s.18(2)(a) & (b) 115, 176
- s.18(2)(i) 116, 139, 176
- s.18(2)(ii) 75, 77, 104, 116, 176, 199
- s.18(13) 175
- s.18A(2) 115
- s.19(1) 198
- s.19(3)(a) & (b) 177
- s.19A 91, 116, 120
- s.19A(2) 175
- s.19B 91, 116, 120, 176, 197
- s.19B(2) 176
- s.26 75, 79–80, 188, 190
- s.29 188, 190
- s.33 189
- s.33(2) 188
- s.33(5) 188
- s.33(8) 189
- s.63(1) 81
- s.63(2) 81
- s.63(3) 74, 80, 82
- s.63(4) 81, 82
- s.64(1)(a) & (b) 112
- s.64(2)(2A)(a) 74, 112
- s.64(2)(a) & (b) 112
- s.74 75, 78, 79
- s.74(1)(a) 76
- s.74(1)(b) 76
- s.74(1)(c) 76
- s.74(4)(a) 76

Cambridge University Press

978-0-521-51603-7 - The Law of Charitable Status: Maintenance and Removal

Robert Meakin

Frontmatter

[More information](#)

Table of Statutes

- s.74(4)(b) 76
s.74A 78
s.74A(2) 76
s.74B 78
s.74C(1)(a) 74
s.74C(1)(b) 74
s.74C(1)(c) 74
s.74C(2) 74
s.74C(3) 74
s.74C(9) 74
s.75 77, 79–80
s.75A 77, 78–80
s.75B 77, 78–80
s.78(5) 17
s.96(3) 76, 77, 80
s.97(1) 15, 69, 70, 73, 88
sch 1C 27, 48–9, 174, 175
sch 1C1(1) 172, 173, 174, 175, 178, 180
sch 1C1(4) 173, 174
sch 1C1(4)(a) & (b) 173, 177
sch 1C3 179
sch 1C3(1)(a) & (b) 191
sch 1C3(2)(a) & (b) 173, 175, 177, 178, 180, 184, 186, 201
sch 1D1(1)(a) & (b) 179, 200
sch 1D1(2)(a) & (b) 179
sch 1D(1)(a) 179
sch 1D(1)(b) 179
sch 1E(2)(a) 184
sch 1E(2)(b) 184
sch. I 46
1998 Human Rights Act (c.42) 4, 126–32, 140, 147–8, 164–5, 169–70, 180, 185
s.1 126
s.2 129–30
s.3 130
s.3(2)(b) 165
s.4(2) 165
s.5(2) 127
s.6 129
s.6(3) 126
1999 Access to Justice Act (c.22) 190
2002 Enterprise Act (c. 40) 80
2005 The Charities Act (New Zealand) 196
2005 The Charities and Trustee Investment (Scotland) Act 197

Cambridge University Press

978-0-521-51603-7 - The Law of Charitable Status: Maintenance and Removal

Robert Meakin

Frontmatter

[More information](#)

Table of Statutes

2006 Companies Act (c. 46)

s.1000 82

s.1003 81

2006 Charities Act (c. 50) 4, 7, 10, 12–18, 24–5, 26–7, 34–5, 43–4, 48, 49, 51,
52, 58, 67, 90–1, 99–100, 101, 104, 111, 120–1, 127–8, 141–2, 145–6,
167–8, 170, 175, 190–1, 196, 200

s.1(1) 14, 17

s.1(1)(a) 18, 24, 46, 47

s.1(1)(b) 23, 46, 47

s.2 17

s.2(1) 13, 24, 68

s.2(2) 4, 13, 24, 25, 27, 36, 47, 49, 58, 68, 196, 200

s.2(2)(c) 94, 95, 101

s.2(2)(g) 67, 168

s.2(3)(a) 100

s.2(3)(a)(i) 101, 127, 141, 146

s.2(3)(a)(ii) 101, 102, 127, 141, 145, 146

s.2(3)(d) 67, 168

s.2(4)(a) 13, 24, 25, 68

s.2(4)(b) 13, 24, 25, 68

s.2(4)(c) 13, 24, 25, 47, 68

s.2(8) 13, 24, 47, 68

s.3(1) 168

s.3(2) 1, 7, 34, 35, 37, 38, 41, 90, 94, 127, 168

s.3(2)(2) 24

s.3(3) 168

s.3B(2)(a) 18

s.4(1) 7, 35, 168

s.4(4) 168

s.5(2) 127

s.5(4) 168

s.8 7, 27, 191

s.15(2) 111

s.34 Schedule 7 16, 18

s.78(5) 14, 15, 16, 21

s.1000 81

s.1012(1) 82

s.1024(1) 82

s.1028(1) 82

s.1029(1) 82

s.1029(2) 82

sch. 4 3(1) & (2) 121