Our commitment 2

The law 2

Public Benefit Statement 3

Monitoring and review 4

**Our commitment**

The charity is committed to carrying out its charitable purpose for the public benefit.

The statement in this document sets out the charity’s intentions in this respect. Compliance with this statement should also ensure that trustees and agents act lawfully in running the business of the charity on a day-to-day basis.

Tarn Moor operates on the basis that this overriding principle is an essential part of what it is to be a charity.

**The law**

The Charities Act gives a legal definition of the meaning of the term ‘charity’: part of that definition says that for an organisation to be a ‘charity’ it must have only ‘charitable purposes’.

A charity’s ‘purposes’ are what it is set up to achieve and part of the Charities Act definition of a ‘charitable purpose’ says that it must be ‘for the public benefit’. The Charities Act calls this the ‘public benefit requirement’.

For a purpose to be charitable it must benefit either

* the public in general or
* a sufficient section of the public.

The Charities Act says that charity trustees must ‘have regard’ to the Charity Commission’s public benefit guidance ‘when exercising any powers or duties to which the guidance is relevant’.

‘Having regard’ to its public benefit guidance means charity trustees should be able to show that:

* they are aware of the guidance
* they have taken it into account when making a decision to which the guidance is relevant
* if they have decided to depart from the guidance, they have good reasons for doing so

Charity Trustees have a duty to report on how they have carried out their charity’s purposes for the public benefit.

**Public Benefit Statement**

The Trustees have regard to the guidance on public benefit issued by the Charity Commission. The charity meets the public benefit requirements by providing grants and donations to Skipton residents and organisations, thereby meeting the charitable object, and by providing a green burial ground for Skipton residents and for general public use.

**Monitoring and review**

This statement, which will be published in the charity’s Annual Accounts, will be reviewed annually by the charity and will be updated in accordance with changes in the law.

Date of policy: October 2022  
Date for next review: January 2023