

## Annex 1: Exempt charities and their principal regulators

Some charities have been exempt since the Commission was founded in 1853. Other charities or groups of charities have been made exempt since then, by different pieces of legislation. Most exempt charities are now listed in Schedule 3 to the Charities Act. There are still a few exempt charities that are not listed in Schedule 3.

### Exempt charities listed in Schedule 3 to the Charities Act

Organisations listed in Schedule 3 are only exempt in so far as they are charities. Schedule 3 does not make them into charities.

Schedule 3 reflects some changes that are planned but not yet in force.

#### **Educational Charities**

This category includes:

- most English universities and Higher Education Institutions
- Academy Trusts (England only)
- the governing bodies of foundation and voluntary schools
- sixth form college corporations (England only)
- Further Education Corporations

Charities in this group	Notes
Universities that were exempt before the Charities Act 1960	<p>HEFCE was appointed principal regulator for these charities on 1 June 2010.</p> <p>They are not named in Schedule 3, but they are the universities of Birmingham, Bristol, Exeter, Hull, Leeds, Leicester, Liverpool, Manchester, Nottingham, Reading, Sheffield and Southampton.</p>
<p>The universities of Oxford, Cambridge, London, Durham, Newcastle and Manchester.</p> <p>King's College London and Queen Mary and Westfield College in the University of London.</p> <p>Any other university, university college or connected institution in England that is made exempt by Order in Council.</p> <p>English higher education corporations.</p> <p>A successor company to a higher education corporation which is funded by HEFCE.</p>	<p>HEFCE was appointed principal regulator for these charities on 1 June 2010.</p> <p>This group includes the Open University, but does not include:</p> <ul style="list-style-type: none"> <li>• any college in the university of Oxford</li> <li>• any college or hall in the university of Cambridge or Durham</li> <li>• any students' union</li> <li>• HE Institutions in Wales</li> </ul> <p>These ceased to be exempt on 1 June 2010.</p> <p>A few English HE Institutions have never been made exempt and are registered with the Commission.</p>
Further Education Corporations.	<p>In England the principal regulator is the Department for Business, Innovation and skills (BIS) appointed 1 September 2013</p> <p>In Wales the principal regulator is the Welsh Government appointed 1 September 2013</p>
A qualifying Academy Proprietor (Academy Trust) as defined by the Academies Act 2010.	<p>These charities only exist in England. Includes Academies, Free Schools, University Technical Colleges and Studio Schools that are managed or controlled by Academies.</p> <p>Principal regulator is Department for Education (DfE) appointed 1 August 2011</p>
<p>The governing body of any foundation, voluntary (aided or controlled) or foundation special school.</p> <p>Any foundation body established under section 21 of the School Standards and Framework Act 1998.</p>	<p>In England the principal regulator is DfE appointed 1 August 2011</p> <p>In Wales the principal regulator is the Welsh Government appointed 1 August 2011</p>
A sixth form college corporation (within the meaning of the Further and Higher Education Act 1992).	<p>These charities only exist in England. Principal regulator is DfE appointed 1 August 2011</p>

## Museums and Galleries

Charities in this group	Notes
<p>The Boards/Trustees of:</p> <p>The Victoria and Albert Museum.</p> <p>The Science Museum.</p> <p>The Royal Armouries.</p> <p>The National Museums and Galleries on Merseyside.</p> <p>The British Museum.</p> <p>The Natural History Museum.</p> <p>The National Gallery.</p> <p>The Tate Gallery.</p> <p>The National Portrait Gallery.</p> <p>The Wallace Collection.</p> <p>The Imperial War Museum.</p> <p>The National Maritime Museum.</p> <p>The British Library.</p>	<p>Principal Regulator is the Department for Culture, Media and Sport (DCMS) appointed 1 June 2010. DCMS sponsors and funds these charities.</p>
<p>The Board of Trustees of the Royal Botanic Gardens, Kew.</p>	<p>Principal Regulator is the Department for the Environment, Food and Rural Affairs (DEFRA) appointed 1 June 2010. DEFRA sponsors and funds this charity.</p>

## Industrial and Provident (Community Benefit) and Friendly Societies including social housing providers

This category includes any of the following types of organisations that have exclusively charitable purposes for the public benefit:

- registered friendly societies
- industrial and provident societies (community benefit societies)

These organisations are registered with the Financial Conduct Authority (FCA). Many of them are also social housing providers registered with, and regulated by, the housing regulator.

Schedule 3 anticipates certain changes that have not yet been made:

- legislation has been passed, but is not yet in force, that will rename the Industrial and Provident Societies Act 1965 as the Co-operative and Community Benefit Societies and Credit Unions Act 1965.
- no firm decision has been made on the future regulation of community benefit societies and friendly societies as charities. One possibility is that those which are registered social housing providers may remain exempt whilst others may lose their exemption if no suitable principal regulator can be found.

Charities in this group	Notes
Community Benefit Societies that are non-profit registered providers of social housing. Registered Friendly Societies and Community Benefit Societies that are Registered Social Landlords.	No principal regulator appointed yet.
Other charitable Registered Friendly Societies and Community Benefit Societies (not regulated social housing providers)	No principal regulator appointed yet.

### Church of England and Methodist Church Investment Funds

Charities in this category include:

- (a) any Investment Fund or Deposit Fund within the meaning of the Church Funds Investment Measure 1958
- (b) any investment fund or deposit fund within the meaning of the Methodist Church Funds Act 1960

These charities were exempt before the Charities Act 1960. Schedule 3 contains provision to revoke their exemption, but this provision has not yet been implemented and no implementation date has been agreed. They have no principal regulator.

### Exempt charities not listed in Schedule 3 to the Charities Act

The governing body of St David's Catholic College, a designated further education provider in Wales, was incorporated and made exempt by Statutory Instrument. Its principal regulator is the Welsh Government, appointed 1 September 2013.

Common investment and common deposit funds that allow investment only by exempt charities are themselves exempt under provisions in the Charities Act 1993 that are still in force. (The Charities Act contains provisions to end this exemption, but no date has been set for this change.) These exempt charities have no principal regulator.