Advocating law reform or government policy change as valid charitable purposes

Article

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50-word summary:

This article argues that, contrary to usual statements of the rule against charities for political objects, case law indicates that a charity *can* exist for the purpose of proposing changes to the law or to government policy – provided informed proposals are to be formulated from a politically neutral starting point.

Advocating Law Reform or Government Policy Change as Valid Charitable Purposes

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Introduction

It is usually stated that, under the rule against charities for political objects, a charity cannot exist for the purpose of advocating reform to the law – or with this being one of its major purposes. Or similarly advocating changes to government policies.[1] It has been suggested before that there may possibly be an exception.[2] That is, a charity *could* perhaps exist for the purpose of producing informed law reform proposals starting from a politically neutral position. The aim here will be to substantiate this view, arguing that it is directly supported by

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[1] For this conventional account of the law, see for example W. Henderson, J. Fowles, G. Hogan, J. Smith, and L. Ransley (eds), *Tudor on Charities*, 11th edn (Sweet & Maxwell 2022), paras 1,106-1.124; H. Picarda, *The Law and Practice Relating to Charities*, 4th edn (Bloomsbury Professional 2010), ch. 16; P. Luxton, *The Law of Charities* (OUP 2001), ch. 17; J. McGhee and S. Elliott (eds), *Snell's Equity*, 34th edn (Sweet & Maxwell 2020), para. 23.029; J. Glister and J. Lee (eds), *Hanbury and Martin Modern Equity*, 22nd edn (Sweet & Maxwell 2021), paras 15.038-15.039; G. Virgo, *The Principles of Equity and Trusts*, 5th edn (OUP 2023), 178-180; J.E. Penner, *The Law of Trusts*, 12th edn (OUP 2022), paras 18.53-18.65; C. Webb and T. Akkouh, *Trusts Law*, 5th edn (Palgrave 2017), para. 5.20; M. Haley and L. McMurtry, *Equity and Trusts*, 7th edn (Sweet & Maxwell 2023) sects 7.081-7.086; G. Watt, *Trusts & Equity*, 10th edn (OUP 2023), sect. 7.5.4; J. Hudson, B. McFarlane, and C. Mitchell (eds), *Hayton, McFarlane and Mitchell on Equity and Trusts*, 15th edn (Sweet & Maxwell 2022), paras 9.106-9.130; J. Garton, R. Probert, and G. Bean (eds) *Moffat's Trusts Law: Text and Materials*, 7th edn (CUP 2020), 943-53; P.S. Davies and G. Virgo, *Equity and Trusts: Text, Cases and Materials*, 3rd edn (OUP 2019), 200-4. W. Barr and J. Picton (eds), *Pearce & Stevens' Trusts and Equitable Obligations*, 8th edn (OUP 2022), 461-65, gives a conventional account of the law; but also, 466-67, suggests scope for a reinterpretation of the case law tending somewhat in the same direction as suggested here.

[2] In particular by L.A. Sheridan, "Charity Versus Politics" (1973) 2 Anglo-Am. L. Rev. 47, quoted at length below.

case-law authority recognising "developing" the law as a charitable purpose. And, further, that charitable status then naturally extends to similarly proposing changes to government policies.

Authoritative establishment of the rule against charities for political objects

The rule against charities for political objects was authoritatively established by the House of Lords in *National Anti-Vivisection Society v I.R.C.*[3] A society's object was the total suppression of vivisection. It was held not to be charitable because (1) its objects were not proven to be of public benefit – they were liable to do more harm than good; and (2) its objects were political – seeking to change the law. The latter ground for decision was the foundation of the rule against charities for political objects. On this, Lord Simonds, delivering the leading judgment, said:[4]

> "Coming to the conclusion that it is a main object, if not the main object, of the society, to obtain an alteration of the law, I ask whether that can be a charitable object, even if its purposes might otherwise be regarded as charitable …
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> But in truth the reason of the thing appears to me so clear that I neither expect nor require much authority. I conclude upon this part of the case that a main object of the society is political and for that reason the society is not established for charitable purposes only. I would only add that I would reserve my opinion on the hypothetical example of a private enabling Act, which was suggested in the course of the argument."

The judgments in the case allowed that a charity may exist despite having a purpose of seeking to change the law, provided that purpose is merely *subsidiary* to some other purpose that is charitable. For example, it will not be problematic for a cancer research charity to include within its objects, as an ancillary matter, "And to lobby for any changes to the law that will facilitate such research". In the *National Anti-Vivisection* case, Lord Normand said:[5]

> "A society for the prevention of cruelty to animals, for example, may include among its professed purposes amendments of the law dealing with field sports or with the

[3] [1948] A.C. 31 HL; [1947] 2 All E.R. 217.

[4] [1948] A.C. 31 HL at 62-63; [1947] 2 All E.R. 217 at 231-32.

[5] [1948] A.C. 31 HL at 96; [1947] 2 All E.R. 217 at 239.

> taking of eggs or the like. Yet it would not, in my view, necessarily lose its right to be considered a charity, and if that right were questioned, it would become the duty of the court to decide whether the general purpose of the society was the improvement of morals by various lawful means including new legislation, all such means being subsidiary to the general charitable purpose. If the court answered this question in favour of the society, it would retain its privileges as a charity. But if the decision was that the leading purpose of the society was to promote legislation in order to bring about a change of policy towards field sports or the protection of wild birds it would follow that the society should be classified as an association with political objects and that it would lose its privileges as a charity."

The formulation and justification of the rule against charities for political objects

The leading case formulating the rule against charities for political objects and explaining the justifications for it is *McGovern v A.-G.*[6] The judgment does not purport to be a comprehensive statement of everything that the rule covers; but it is a sufficient definition for present purposes, giving the core of the rule. Slade J. explained that a charity cannot exist for a political purpose: because it cannot prove this is of public benefit in the legal sense. He identified that political purposes include: supporting a political party; seeking to change the law, here or abroad;[7] and seeking to change policy or decisions of government or its agencies, here or abroad.[8] He confirmed that while a charity cannot have a political purpose, it can pursue political activity that is merely a subsidiary means to achieving some other, charitable purpose. Amnesty International, campaigning to change laws and government decisions here and abroad, was held political and therefore not charitable. The key objections to accepting political charities mentioned by the judge were:

> (1) it would often be difficult for courts to assess whether proposed changes were beneficial;

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[6] [1982] Ch. 321 (Ch); [1981] 3 All E.R. 493.

[7] Equally, it seems, seeking to preserve the current law: *Re Hopkinson* [1949] 1 All E.R. 346 (Ch) at 350; (1949) 65 T.L.R. 108 at 109.

[8] Equally, it seems, seeking to preserve current positions: *Southwood v A.-G.* (2000) 3 I.T.E.L.R. 94 CA; [2000] W.T.L.R. 1199 at [29].

(2) for the courts to endorse proposed changes to the law as beneficial would usurp the functions of the legislature;

(3) endorsing changes to governmental policy approach would encroach on functions of the executive;

(4) endorsing reform abroad raises diplomatic considerations;

(5) and, generally, courts must preserve public confidence in their impartiality; and should protect the Attorney-General from having to enforce controversial charities.[9]

The rule against charities for political objects remains despite statutory codification of the definition of charity

The legal definition of a charity is now codified in statute, of course. The Charities Act 2011, Pt 1, Ch. 1 is usually summarised by saying that an institution has charitable status if: (1) it is established for a charitable purpose, according to the listings in the Act; (2) it satisfies the public benefit requirement; (3) it is exclusively charitable, with no other purposes.

There is no mention in the Act of any rule against charities for political objects, leading to a possible argument that the rule did not survive this statutory codification.[10] But *McGovern v A.-G.*, above, presented the rule against charities for political objects as primarily based on the inability of political causes to satisfy the law's requirement of provable public benefit – making it, therefore, an aspect of the public benefit requirement, a requirement that is very clearly in the Act. It has been confirmed that the rule against charities for political objects

[9] For a critique of the law's reasoning, see J. Garton, "*National Anti-Vivisection Society v Inland Revenue Commissioners* (1948)" in C. Mitchell and P. Mitchell (eds), *Landmark Cases in Equity* (Hart 2012). See also C. Walton, "*McGovern v Attorney General*: constraints on judicial assessment of charitable benefit" [2014] Conv. 317, esp. 326-27.

[10] S. Gardner, *An Introduction to the Law of Trusts*, 3rd edn (OUP 2011) says (119): "[Regarding] claims that the old rule against political charities has survived the [Charities] Act … there is nothing in the Act to support this view [assuming – as Gardner appears to – that the rule was not part of the public benefit test]: on the contrary, [the Act] rules that a purpose is charitable … if it falls within the catalogue, and is found … to be [of public benefit]. Properly speaking, then … [there is no option] but to judge whether political purposes are beneficial … The Act has thus succeeded in building a mare's nest, albeit that this will doubtless be for the most part conveniently ignored."

remains in place despite the codification – arguably demonstrating it must be part of the public benefit requirement: *Hanchett-Stamford v A.-G.*[11]

The argument that producing informed law reform proposals starting from a politically neutral position is a charitable purpose

It is possible to argue that producing *informed* law reform proposals *starting from a politically neutral position* should be recognised by the law as a charitable purpose. The word "informed" is intended to imply real public benefit – meaning with sufficient elements of expert analysis, research, investigation, consultation, etc. And the addition of "starting from a politically neutral position" arguably avoids the mischief behind the rule against charities for political objects. Sheridan essentially suggested this:[12]

> "Absolute statements that urging legislation is not charitable have to be read in context. The true rule probably is that promotion of legislation is charitable in some circumstances and not in others …
>
> Law reform as an exercise in itself is hard to fit in with any scheme of distinguishing between charity and politics. All the Commonwealth decisions relate to amending the law on some point because the instigators of the change have a policy on the point of substance. No court has yet had to adjudicate upon the charitable nature of a gift or society whose main or only purpose is improvement of the legal system by legislation. Assuming that the method of operation is that of the academy and not that of the hustings, it is at least arguable that a gift for law reform would be charitable. It is true that legislation would be the main object of the gift, but it would not be legislation in a sectional interest, and improvement of the law is the policy of all governments. There are statutory commissions in Great Britain charged with proposing law reform and much work is done to that end in universities, who must stop doing it if it is not charitable. Improvement of the law is clearly for the public benefit and is probably within the spirit of the preamble to the Statute of Charitable Uses[13] on the footing that

[11] [2008] EWHC 330 (Ch); [2009] Ch. 173 at [22].

[12] L.A. Sheridan, "Charity Versus Politics" (1973) 2 Anglo-Am. L. Rev. 47, 58-59.

[13] The courts long recognised new charitable purposes by analogy to the charitable purposes listed in the Preamble to the Charitable Uses Act 1601 (or "Statute of Elizabeth" – repealed by Charities Act 1960 s. 38(1)); as being within its "spirit and intendment".

> it would be idle to distinguish between the provision of court buildings and what goes on inside them…"[14]

Sheridan appears to be suggesting that a charity could exist for the purpose of operating in a manner similar to the Law Commission (but as a non-state body): that is, researching and consulting to expertly formulate and publish proposals to the government for improvements to the law for the general good with no political agenda. The suggestion appears also to involve that a charity could exist to interrogate just one specific area of law – rather than multiple areas, as the Law Commission does. For example, if wealthy parents, having suffered the tragedy of losing a child to drugs, wish to establish an institution to carry out (politically neutral) expert comparative research into possible reforms to drugs law, to publish its findings, and to advocate for any changes it concludes would be desirable, this could be a valid charity.[15]

A more difficult case would be any suggestion that a charity could exist for the sole purpose of simply *campaigning for* the adoption of an *already existing* law reform proposal – albeit a proposal that was informed and had started from a politically neutral position. For example, suppose a settlor purported to declare a trust for the purpose of lobbying for the adoption into legislation of some specific set of Law Commission proposals, which had so far not been adopted by any government. In this situation, the public benefit of researching and formulating a fresh proposal is not there. The trust would be merely to persuade, or putting it less kindly to propagandise, with regard to existing ideas. This is unlikely to be charitable. *Re*

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[14] Sheridan added (60), "[A] body established for the purpose of improving the law could consistently with its charitable status, present reasoned arguments against a particular change on the ground that it would not be an improvement."

[15] Note that "starting from a politically neutral position", in the sense intended here, would *not* be satisfied by an institution producing *an overall political balance of proposals* – meaning an institution producing equal numbers of separate *politically partisan* publications; similar numbers of right-leaning proposals by right-wing researchers as left-leaning proposals by left-wing researchers. It is hard to see how that could be a legally acceptable form of "neutrality". After all, if charity law were content with the production a healthy balance of partisan proposals as being of charitable public benefit, that would probably be achieved society-wide simply by recognising *all* partisan proposals to be charitable, without the need to insist that an individual institution must produce a balance itself – if we simply allowed a free-for-all, there would probably be sufficiently similar numbers from opposing sides *in society overall*. Regarding such an outcome as charitable is clearly not the spirit of the current law. (Although cf. the approach taken in some other jurisdictions: J. Hudson, B. McFarlane, and C. Mitchell (eds), *Hayton, McFarlane and Mitchell on Equity and Trusts*, 15th edn (Sweet & Maxwell 2022), paras 9.128-9.130.)

Shaw[16] indicates that the purpose of simply *advocating for* a social change, without more, will not be recognised as of sufficient public benefit to be a charitable purpose (even if promotion of the change is not obviously a politically partisan cause, so as to directly fall foul of the rule against charities for political objects). In that case, George Bernard Shaw's testamentary trust to – essentially – propagate the benefits of a revised English alphabet, including by producing a demonstration work, was held to be non-charitable and consequently invalid.[17] Harman J. said:[18]

> "I do not see how mere advertisement and propaganda can be postulated as being beneficial … It seems to me that the objects of the alphabet trusts are analogous to trusts for political purposes, which advocate a change in the law. Such objects have never been considered charitable … I therefore do not reach the further inquiry whether the benefit is one within the spirit or intendment (as it is called) of the Statute of Elizabeth, but, if I had to decide that point, I should hold that it was not."

Whether the reform proposals need be provably beneficial

Sheridan mentioned a difficulty for his argument that formulating informed, neutral law reform proposals should be charitable:[19] "The only room for controversy is about whether any particular change proposed is an improvement". However, he hinted at an answer with his immediately following sentence: "A body does not cease to be a charity because it makes a mistake." In fact, the problem Sheridan posed appears not really to arise in the first place, *in the principal scenario he posited* – that of a charity to investigate a legal issue, or multiple legal issues, and to formulate and recommend law reform proposals. In such a case, there would be no reform proposal *at the date of the charity's foundation* to test with the question, "Would this legal change be of public benefit?" Instead, the law would be asking the rather different

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[16] [1957] 1 W.L.R. 729 (Ch); [1957] 1 All E.R. 745.

[17] There was a research element within the trust, but the investigation was to be "confined strictly" to demonstrating specified benefits of the proposed alphabet: it was not to be comprehensive, balanced cost-benefit analysis, but instead part of the one-sided presentation of a case - propagandising. (By a compromise of the litigation the project was in fact funded: [1958] 1 All E.R. 245n.)

[18] [1957] 1 W.L.R. 729 (Ch) at 740-42; [1957] 1 All E.R. 745 at 754-56. He also held the trust was not charitable as an advancement of education.

[19] L.A. Sheridan, "Charity Versus Politics" (1973) 2 Anglo-Am. L. Rev. 47, 59.

question, "Would it be of public benefit to have legal issues expertly analysed and possible reforms recommended?" – and the obvious answer is yes. The charitable status of an institution depends on what it is "*established*" to do;[20] whether it does it successfully or not is irrelevant – hence Sheridan's thought that, "A body does not cease to be a charity because it makes a mistake". And in deciding whether our posited charity was "established" for a purpose that was of provable public benefit, the obvious public benefit in prospect at the time of establishment would be having the law expertly critiqued – for new, and hopefully valuable, ideas to be added to stock of intellectual capital circulating within society. The actual quality or fate of the eventual recommendations would be neither here nor there. Sheridan's identified problem seems, therefore, in truth only to potentially arise in the different scenario separated out above, of a purported charity solely to campaign for the adoption of an already existing law reform proposal – a scenario that seems not to have a case for being a charity to begin with.

Support from authority

In his article, Sheridan cited as authority to back his views only some comments of Lord Normand in *National Anti-Vivisection* case, which in truth were not particularly supportive of what Sheridan was seeking to argue;[21] and some overseas case law. But it will be argued here that there is high domestic authority that, correctly understood, is directly in point to support Sheridan's argument.

Advancing the development of the law as a charitable purpose

The Court of Appeal has held that advancing the administration and *development* of the law is a charitable purpose (within what is now the "other purposes" provision of Charities Act 2011 s. 3(1)(m)), in *Incorporated Council of Law Reporting for England and Wales v A.-G.*[22] The mechanism for "development" of the law the court had directly in mind was its development through judicial precedent – which the court held was charitably facilitated by the non-profit

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[20] Charities Act 2011 s 1(1)(a).

[21] Cited as "[1948] A.C. 31, 75-7" – basically the comments quoted above about *subsidiary* purposes.

[22] [1972] Ch. 73 CA; [1971] 3 All E.R. 1029. A non-profit company's main object was: "The preparation and publication ... at a moderate price, and under gratuitous professional control, of reports of judicial decisions of the superior and appellate courts in England." It was held charitable as a purpose beneficial to the community within the spirit and intendment of the Preamble to the Charitable Uses Act 1601 ("Statute of Elizabeth"): an advancement of the administration and development of the law. (It was also held charitable as an advancement of education.)

publication of law reports. This development of the law by precedent includes – all now openly acknowledge, despite the legal fictions of the past – the overturning of old rules and the creation of new ones. And this process of judicial law reform is, obviously, the very quintessence of *informed and impartial law reform*. Arguably, it is then just a short step from this decision to recognising that advancing *other forms* of considered and non-partisan law reform is not materially different and so will equally be charitable. "Development" of the law would seem *naturally* to encompass its development through the formulation of suitably informed, neutral law reform proposals.

Sachs L.J. perhaps came closest to suggesting this:[23]

> "The first question to be considered … is whether the advancement of the administration of the law in its broad sense (which would include the elucidation, proper application and *betterment* of the law) is something beneficial to the community. To pose that question to one whose function it is to administer the law provokes unease and a tendency to lean over backwards to avoid giving an affirmative reply. But such a mental posture is no more conducive to a balanced view than to elegance. Looking at the issue squarely and attempting to use the eyes of the generality of subjects of either Elizabeth I or Elizabeth II there is, however, manifestly only one answer - of course it is beneficial to the community."

But the same might also be inferred from the statements in the other judgments that advancing the "development" of the law is a charitable purpose. Russell L.J. said:[24]

> "The *making of the law* of this country is partly by statutory enactment (including therein subordinate legislation) and partly by judicial exposition in the decision of cases brought before the courts … It is in my view … beneficial to the community that reliable reports of judicial decisions of importance in the applicability of the law to varying but probably recurrent circumstances, or demonstrating *development* in the law, should be published…

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[23] [1972] Ch. 73 CA at 95; [1971] 3 All E.R. 1029 at 1041-42 (emphasis added).

[24] [1972] Ch. 73 CA at 85-87; [1971] 3 All E.R. 1029 at 1034-35 (emphasis added).

> I come now to the question whether, if the main purpose of the council is, as I think it is, to further the sound *development* and administration of the law in this country, and if, as I think it is, that is a purpose beneficial to the community or of general public utility, that purpose is charitable according to the law of England and Wales [the answer to the question being yes]."

And Buckley L.J. said:[25]

> "[I]in a legal system such as ours, in which judges' decisions are governed by precedents, reported decisions are the means by which legal principles (other than those laid down by statutes) are *developed*, established and made known, and by which the application of those legal principles to particular kinds of facts are illustrated and explained …
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> Russell L.J. in the judgment which he has just delivered, has [held], as I understand it, that the publication of accurate reports of judicial decisions is beneficial to the community not merely by assisting the administration and *development* of the law in the courts but by making the law known, or at least accessible, to all members of the community, including professional lawyers whose advice on legal matters other members of the community are likely to seek, thus making a sound knowledge and understanding of the law more available to all. I agree …"

In recognising advancing the "development" of the law as a charitable purpose, the court appeared mindful of the rule against charities for political objects.[26] It is submitted that this is strong authority supporting the view that a charity can exist for the purpose of formulating *informed* law or policy reform proposals *starting from a politically neutral position* – despite the rule against charities for political objects.

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[25] [1972] Ch. 73 CA at 101-4; [1971] 3 All E.R. 1029 at 1045-48 (emphasis added).

[26] [1972] Ch. 73 CA at 88; [1971] 3 All E.R. 1029 at 1036 (Russell L.J.).

Advancing the development of policy falls to be treated in the same way

The treatment by the rule against charities for political objects of proposals to change our laws has always been followed and mirrored in the treatment of proposals to change the policies of government or its agencies. In the *National Anti-Vivisection* case, Lord Normand said:[27]

> "The society seems to me to proclaim that its purpose is a legislative change of policy toward scientific experiments on animals, the consummation of which will be an Act prohibiting all such experiments. I regard it as clear that a society professing these purposes is a political association and not a charity. *If for legislative changes a change by means of government administration was substituted the result would be the same*."

This passage was quoted with approval in *McGovern v A.-G*.[28]

Given the intimate interrelationship between law and policy, their equivalent treatment seems justified. So, if proposing informed and neutral law reforms is to be recognised as charitable, the same should extend to similarly proposing policy changes. And accordingly, it is suggested, the *Incorporated Council of Law Reporting* case, above, should be understood as authority that advancing the administration and development of the law *or policy* is a charitable purpose. So, for example, if our hypothetical bereaved parents wish to declare a charitable trust to examine drugs law *and policy*, they would be able to do so. It would make little sense for the law to distinguish between the two.

Compatibility of the proposed approach with the stated purposes of the rule against charities for political objects

Is such an exception to the rule against charities for political objects – for proposing informed, neutral law reform or policy change – consistent with the reasons said to lie behind the rule? If we check matters against the list of objections to political charities derived from *McGovern v A.-G.*, set out above, it seems our exception can be justified.

> (1) It would often be difficult for courts to assess whether proposed changes were beneficial.

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[27] [1948] A.C. 31 HL at 77; [1947] 2 All E.R. 217 at 240 (emphasis added).

[28] [1982] Ch. 321 (Ch) at 339; [1981] 3 All E.R. 493 at 508.

(2) For the courts to endorse proposed changes to the law as beneficial would usurp the functions of the legislature.

(3) Endorsing changes to governmental policy approach would encroach on functions of the executive.

Under our exception, there are no specific law or policy reform proposals to *evaluate*: and correspondingly no specific law or policy reform proposals are being *endorsed*. (Although it would be different in the situation separated out above, of a purported charity solely to campaign for the adoption of an already existing law reform proposal – which appears not to be charitable.).

(4) Endorsing reform abroad raises diplomatic considerations.

Any diplomatic issues can be dealt with instead under public policy rules.[29]

(5) And, generally, courts must preserve public confidence in their impartiality; and should protect the Attorney-General from having to enforce controversial charities.

There is no compromise of impartiality, or controversy, involved in saying that the proposal of informed, neutral law reform or policy change is beneficial to society.

The risk of abuse

Even if the argument here is correct, that the apparent logic of the law is to recognise as charitable proposing informed and neutral law reform or policy change, the courts may hesitate before following this apparent logic. They would need to consider the risk of abuse. It can be argued that political neutrality is a tricky thing to police. There is a risk of "think tanks" on the left or right (or with any other agenda) presenting themselves with a veneer of political neutrality, to obtain the taxpayer subsidy and reputational advantage afforded by charitable status. This is a possibility. But, on the other hand, the Charity Commission and the courts have arguably been effective in forestalling abuse in equivalent situations, such as political propaganda masquerading as the charitable advancement of education.[30] And politics is a

[29] For example, *Habershon v Vardon* (1851) 4 De G. & Sm. 467, 64 E.R. 916.

[30] For example, *Southwood v A.-G.* (2000) 3 I.T.E.L.R. 94 CA; [2000] W.T.L.R. 1199.

tough, competitive, savvy arena: any politically partisan body will have many enemies who will be alert to highlighting legal abuse to the authorities. Moreover, there is a limit to how far those who wish to fund think tanks, to advance a political agenda, would be content to accept the constraints and compromises that even a pretence of political neutrality would require, in order to be a credible pretence.[31]

Such considerations would need to be balanced by the courts.

Conclusion

It is submitted that it is an oversimplification to say that the rule against charities for political objects prohibits a charity from existing with the purpose – or a major purpose – of advocating reform to the law or government policy. The better view is that a charity can exist for the purpose of formulating *informed* law reform or policy reform proposals *starting from a politically neutral position*. The public benefit required by the law lies in the production of a considered critique and therefore possible progress. Such a view is entirely consistent with the rationale of the rule against charities for political objects. And the courts have separately told us that advancing the administration and *development* of the law is a charitable purpose. A charity for considered and neutral law reform would come within this heading. We would then only need to extend this proposition slightly – and in a manner consistent with the general treatment of law and policy as intimately related – to cover policy: and to accordingly recognise that advancing the administration and *development* of the law or government policy is a charitable purpose.

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[31] Some think tanks already exist as charities, for "the advancement of education" (within Charities Act 2011, s. 3(1)(b)). The Charity Commission finding it necessary in recent years to specifically emphasise to such think tanks their duty of political impartiality can be viewed either as evidence that there is an existing problem with partisanship in charitable think tanks, which extending their possible scope for operation would add to; or as evidence that the Charity Commission can be expected to be alive to, and to cope with, any potential problems arising from such an extension – see Charity Commission, "Regulatory Alert Issued to Charitable Think Tanks" (7 December 2018), available at https://www.gov.uk/government/news/regulatory-alert-issued-to-charitable-think-tanks.