

CONSTITUTION
OF
SCOTTISH MENTAL HEALTH AND WELLBEING FOOTBALL LEAGUE

SENSCOT **LEGAL**

Table of Contents

Table of Contents	1
Name & Principal Office	3
Charitable Purposes	3
Powers.....	3
Liability of members.....	4
General Structure.....	4
MEMBERSHIP	4
Qualifications for membership.....	4
Application for membership	5
Membership subscription	5
Register of member organisations.....	5
Withdrawal from membership.....	6
Transfer of membership.....	6
Conduct of Members.....	6
Expulsion from membership	6
DECISION-MAKING BY THE MEMBERS	6
Members' meetings	6
Power to request the Board to arrange a special members' meeting.....	7
Notice of members' meetings.....	7
Procedure at members' meetings.....	8
Voting at members' meetings	8
Written resolutions by members	9
Minutes	9
BOARD OF TRUSTEES.....	10
Eligibility	10
Initial Charity Trustees	10
Composition of Board	10
Election.....	10
Appointment/re-appointment of co-opted Charity Trustees	10
Termination of office.....	11

Register of Charity Trustees	12
Office-bearers.....	13
Powers of Board	13
Charity Trustees – general duties.....	13
Code of conduct for Charity Trustees	14
DECISION-MAKING BY THE CHARITY TRUSTEES	14
Notice of Board meetings.....	14
Procedure at Board meetings	15
Minutes	16
ADMINISTRATION.....	16
Delegation to sub-groups.....	16
Operation of accounts.....	16
Accounting records and annual accounts	17
MISCELLANEOUS	17
Winding-up.....	17
Alterations to the constitution.....	17
Interpretation.....	17

GENERAL

Name & Principal Office

- 1 The SCIO is called Scottish Mental Health and Wellbeing Football League and shall operate as a SCIO (Scottish Charitable Incorporated Organisation) and the principal office shall be, and remain, in Scotland.

Charitable Purposes

- 2 The SCIO will operate as a charitable organisation and its purposes are:
 - 2.1 To advance public participation in sport by establishing and maintaining a football league that provides opportunities for recovery from mental ill-health;
 - 2.2 To relieve the need of and enhance the lives of people who suffer from mental ill health, through the game of football, whilst also supporting their recovery and tackling stigma associated with mental ill-health; In furtherance of the purpose the SCIO shall seek to:
 - 2.2.1 Support the recovery of people who have lived experience of mental ill-health through football activities whilst improving their physical and mental wellbeing;
 - 2.2.2 Empower players who have lived experience of experience of mental ill-health to make informed and positive choices about their participation in a team sporting activity;
 - 2.2.3 Ensure clubs and players are signposted to appropriate advice and support as required at the right time to help their recovery;
 - 2.2.4 Enable all clubs and players to fully participate in league activities thus, increasing awareness of the challenges faced by those with lived experience of mental ill-health and tackling any associated stigma;
 - 2.2.5 Strengthen and extend the network of contacts, clubs and development groups throughout Scotland.

Powers

- 3 The SCIO has power to do anything which is calculated to further its purposes or is conducive or incidental to doing so.

- 4 No part of the income or property of the SCIO may be paid or transferred (directly or indirectly) to the members – either in the course of the organisation’s existence or on dissolution – except where this is done in direct furtherance of the SCIO’s charitable purposes.

Liability of members

- 5 The members of the SCIO have no liability to pay any sums to help to meet the debts (or other liabilities) of the SCIO. If the SCIO is unable to meet its debts, the members will not be held responsible.
- 6 The members and charity Trustees have certain legal duties under the Charities and Trustees Investment (Scotland) Act 2005; and clause 5 does not exclude (or limit) any personal liabilities they might incur if they are in breach of those duties.

General Structure

- 7 The structure of the SCIO consists of:
 - 7.1 the MEMBER CLUBS – who have the right to attend and vote at members' meetings (including the annual general meeting) and have important powers under the constitution; in particular, the members appoint persons to serve on the board and take decisions on changes to the constitution itself;
 - 7.2 The BOARD – who hold regular meetings, and generally control the activities of the organisation; for example, the board is responsible for monitoring and controlling the financial position of the organisation.
- 8 The persons serving on the Board (as detailed in Clause 7.2) are referred to in this constitution as CHARITY TRUSTEES.

MEMBERSHIP

Qualifications for membership

- 9 Membership shall be limited to the Clubs representing the League.
- 10 Membership is not open to individuals.
- 11 The individuals who applied for registration of the SCIO shall automatically cease to be members with effect from the time at which the bodies referred to in Clause 9 are admitted to membership.

Application for membership

- 12 Any organisation who wishes to become a member must submit to the SCIO, an application (may be online) for membership which must be signed by an appropriate officer of that organisation.
- 13 The Board may not, unless there are reasonable grounds to do so, refuse to admit any club, to Membership.
- 14 The Board shall confirm each application for membership at the first board meeting which is held after receipt of the application. There will be no membership fee,

Membership subscription

- 15 No membership subscription shall be payable.

Register of member organisations

- 16 The board must keep a register of member clubs, setting out:
 - 16.1 for each current member club:
 - 16.1.1 its full name and address; and
 - 16.1.2 the date on which it was registered as a member of the SCIO;
 - 16.2 for each former member club – for at least six years from the date on which it ceased to be a member:
 - 16.2.1 its name; and
 - 16.2.2 The date on which it ceased to be a member.
- 17 The Board must ensure that the register of member clubs is updated within 28 days of any change:
 - 17.1 which arises from a resolution of the Board or a resolution passed by the members of the SCIO; or
 - 17.2 which is notified to the organisation.
- 18 If a member club or Charity Trustee of the SCIO requests a copy of the register of members, the Board must ensure that a copy is supplied to them within 28 days, providing the request is reasonable; if the request is made by the representative of a member (rather than a Charity Trustee), the Board may provide a copy which has the addresses and/or other contact details blanked out.

Withdrawal from membership

- 19 Any organisation which wishes to withdraw from membership must give written notice of withdrawal to the SCIO, signed by an appropriate officer of the member club; it will cease to be a member from the time when the notice is received by the SCIO.

Transfer of membership

- 20 Membership of the SCIO may not be transferred.

Conduct of Members

- 21 Members should act in good faith at all times to ensure that the SCIO acts in a manner that is consistent with its purposes.
- 22 Members must act in the best interests of the SCIO.

Expulsion from membership

- 23 Any member club may be expelled from membership by way of a resolution passed by not less than two thirds of those present and voting at a members' meeting, providing the following procedures have been observed:-
- 23.1 at least 21 days' notice of the intention to propose the resolution must be given to the member organisation concerned, specifying the grounds for the proposed expulsion;
- 23.2 The member club concerned will be entitled to nominate an authorised representative to be heard on the resolution at the members' meeting at which the resolution is proposed.

DECISION-MAKING BY THE MEMBERS

Members' meetings

- 24 The Board must arrange a meeting of members (an annual general meeting or "AGM") in each calendar year. The AGM may be held (entirely or in part) virtually.
- 25 The gap between one AGM and the next must not be longer than 15 months.
- 26 The business of each AGM must include:-
- 26.1 A report by the chair on the activities of the SCIO;

26.2 Consideration of the audited annual accounts of the SCIO;

26.3 The election/re-election of Charity Trustees;

27 The Board may arrange a special members' meeting at any time providing 14 days' notice which may be held (entirely or in part) virtually.

Power to request the Board to arrange a special members' meeting

28 The Board must arrange a special members' meeting if they are requested to do so by a notice signed by representatives of the members who amount to 5% (or the nearest round number) whichever is the greater number the total membership of the SCIO at the time, providing:

28.1 The notice states the purposes for which the meeting is to be held; and

28.2 purposes are not inconsistent with the terms of this constitution, the Charities and Trustee (Investment) Scotland Act 2005 or as amended.

29 If the Board receives a notice under clause 29, the date for the meeting which they must arrange in accordance with the notice must not be later than 28 days from the date on which they received the notice.

Notice of members' meetings

30 At least 14 clear days' notice must be given for General Meetings.

31 The notice calling a members' meeting must specify in general terms what business is to be dealt with at the meeting; and

31.1 In the case of a resolution to alter the constitution, it must set out the exact terms of the proposed alteration(s); or

31.2 In the case of any other resolution requiring a two-thirds majority it must set out the exact terms of the resolution.

32 The reference to "clear days" in clause 31 shall be taken to mean that, in calculating the period of notice,

32.1 The day after the notices are posted (or sent by e-mail) should be excluded; and

32.2 The day of the meeting itself should also be excluded.

- 33 Notice of every members' meeting must be given to all member clubs of the SCIO, and to all the Charity Trustees; but the accidental omission to give notice to members who may not have updated contact details will not invalidate the proceedings at the meeting.
- 34 Any notice which requires to be given to a member clubs under this constitution must be: -
- 34.1 sent by post to the member club, at the address last notified by them to the organisation; *or*
- 34.2 Sent by e-mail to the member or to their representative, at the e-mail address last notified by them to the organisation.

Procedure at members' meetings

- 35 No valid decisions can be taken at any members' meeting unless a quorum is present.
- 36 The quorum for a members' meeting is 50% (or the nearest round number) whichever is the greater number of the total member clubs, present via their authorised representatives either in person or via virtual means.
- 37 Each member club shall be entitled to authorise an individual to attend and vote at members' meetings; they will then be entitled to exercise the same powers on behalf of the member which they represents as that member could have exercised if it had been an individual member of the organisation.
- 38 If a quorum is not present within 15 minutes after the time at which a members' meeting was due to start – or if a quorum ceases to be present during a members' meeting - the meeting cannot proceed; and fresh notices of meeting will require to be sent out, to deal with the business (or remaining business) which was intended to be conducted.
- 39 The Chair of the SCIO should act as Chair of each members' meeting.
- 40 If the Chair of the SCIO is not present within 15 minutes after the time at which the meeting was due to start (or is not willing to act as chairperson), the Charity Trustees present at the meeting must elect (from among themselves) the person who will act as Chair of that meeting.

Voting at members' meetings

- 41 Every member club has one vote, which must be given via their authorised representatives.
- 42 All decisions at members' meetings will be made by majority vote – with the exception of the types of resolution listed in clause 44.
- 43 The following resolutions will be valid only if passed by not less than two thirds of those voting on the resolution at a members' meeting:

- 43.1 A resolution amending the constitution;
 - 43.2 A resolution expelling an organisation from membership;
 - 43.3 A resolution directing the Board to take any particular step (or directing the Board not to take any particular step);
 - 43.4 A resolution approving the amalgamation of the SCIO with another SCIO (or approving the constitution of the new SCIO to be constituted as the successor pursuant to that amalgamation);
 - 43.5 A resolution to the effect that all of the organisation's property, rights and liabilities should be transferred to another SCIO (or agreeing to the transfer from another SCIO of all of its property, rights and liabilities);
 - 43.6 A resolution for the winding up or dissolution of the organisation.
- 44 If there are an equal number of votes for and against any resolution, the Chair of the meeting will be entitled to a second (casting) vote.
 - 45 A resolution put to the vote at a members' meeting will be decided on a show of hands – unless the Chair (or at least two other members' representatives present at the meeting and entitled to vote) ask for a ballot.
 - 46 The Chair will decide how any ballot is to be conducted, and they will declare the result of the ballot at the meeting.

Written resolutions by members

- 47 A resolution agreed to in writing (or by e-mail) by all the members will be as valid as if it had been passed at a members' meeting; the date of the resolution will be taken to be the date on which the last member agreed to it.

Minutes

- 48 The Board must ensure that proper minutes are kept in relation to all members' meetings.
- 49 Minutes of members' meetings must include the names of those present; and (so far as possible) should be signed by two nominated persons who were present at the members' meeting.

BOARD OF TRUSTEES

Eligibility

50 A person will not be eligible for election or appointment to the Board unless they have been nominated for election by a member club and such a person will not be eligible for election or if they are:

51.1 Disqualified from being a Charity Trustee under the Charities and Trustee Investment (Scotland) Act 2005; or

51.2 An employee of the organisation.

Initial Charity Trustees

51 The individuals who signed the Charity Trustee declaration forms which accompanied the application for incorporation of the SCIO shall be deemed to have been appointed by the members as Charity Trustees with effect from the date of incorporation of the SCIO.

Composition of Board

52 The Board shall comprise the following individual persons (a majority of whom shall always be Charity Trustees that are themselves member clubs), namely:

52.1 Up to 8 Trustees from the member clubs;

52.2 Up to four individual persons co-opted in terms of Clause 56, so as to ensure a spread of skills and experience within the Board.

Election

53 At each AGM, the members may elect any member (unless he/she is debarred from membership) to be a charity trustee.

54 The board may at any time appoint any member (unless he/she is debarred from membership) to be a charity trustee.

Appointment/re-appointment of co-opted Charity Trustees

55 In addition to their powers, the Board may at any time appoint any non-member of the SCIO to be a Charity Trustee either on the basis that they have specialist experience and/or skills which could be of assistance to the Board.

56 Any person outwith the membership who wishes to become a co-opted Charity Trustee must sign, and lodge with the SCIO, a written application to be decided upon by the Board.

57 At each AGM, all of the Charity Trustees appointed under clause 55 shall retire from office – but shall then be eligible for re-appointment under that clause.

Termination of office

58 A Charity Trustee will automatically cease to hold office if: -

58.1 they become disqualified from being a Charity Trustee under the Charities and Trustee Investment (Scotland) Act 2005;

58.2 if they were nominated by a Member Club and the Club which nominated them ceases to be a member of the SCIO;

58.3 they become incapable for medical reasons of carrying out their duties as a Charity Trustee - but only if that has continued (or is expected to continue) for a period of more than six months;

58.4 they become an employee of the SCIO;

58.5 they give the SCIO a notice of resignation, signed by them;

58.6 they are absent (without good reason, in the opinion of the Board) from more than three consecutive meetings of the Board – but only if the Board resolves to remove them from office;

58.7 they are removed from office by resolution of the Board on the grounds that they are considered to have committed a material breach of the SCIO rules or any code of conduct for Charity Trustees;

58.8 they are removed from office by resolution of the Board on the grounds that they are considered to have been in serious or persistent breach of their duties under section 66(1) or (2) of the Charities and Trustee Investment (Scotland) Act 2005;

58.9 they are removed from office by a resolution of the members passed at a members' meeting.

59 A resolution under paragraph 58.6, 58.7, 58.8 or 58.9 shall be valid only if: -

60.1 the Charity Trustee who is the subject of the resolution is given reasonable prior written notice of the grounds upon which the resolution for their removal is to be proposed;

- 60.2 the Charity Trustee concerned is given the opportunity to address the meeting at which the resolution is proposed, prior to the resolution being put to the vote; and
- 60.3 (In the case of a resolution under paragraph 58.7 or 58.8) at least two thirds (to the nearest round number) of the Charity Trustees then in office vote in favour of the resolution.

Register of Charity Trustees

- 60 The Board must keep a register of Charity Trustees, setting out:-
 - 61.1 for each current Charity Trustee:
 - 61.1.1 full name and address;
 - 61.1.2 the date on which they were appointed as a Charity Trustee; and
 - 61.1.3 any office held in the SCIO;
 - 61.1.4 the name of the member club which nominated each Charity Trustee.
 - 61.2 for each former Charity Trustee - for at least 6 years from the date on which they ceased to be a Charity Trustee:
 - 61.2.1 the name of the Charity Trustee;
 - 61.2.2 any office held in the SCIO; and
 - 61.2.3 the date on which they ceased to be a Charity Trustee.
- 61 The Board must ensure that the register of Charity Trustees is updated within 28 days of any change:
 - 62.1 which arises from a resolution of the Board or a resolution passed by the members of the SCIO; or
 - 62.2 which is notified to the SCIO.
- 62 If any person requests a copy of the register of Charity Trustees, the Board must ensure that a copy is supplied to them within 28 days, providing the request is reasonable; if the request is made by a person who is not a Charity Trustee of the SCIO, the Board may provide a copy which has the addresses redacted - if the SCIO is satisfied that including that information is likely to jeopardise the safety or security of any person or premises.

Office-bearers

- 63 The Charity Trustees must elect (from among themselves) a Chair, a Treasurer and a Secretary.
- 64 In addition to the office-bearers required under clause 63, the Charity Trustees may elect (from among themselves) further office-bearers if they consider that appropriate.
- 65 All of the office-bearers will cease to hold office at the conclusion of the AGM following their appointment, but may then be re-elected under clause 63 or 64.
- 66 A person elected to any office will automatically cease to hold that office: -
- 67.1 if they cease to be a Charity Trustee; *or*
 - 67.2 if they give to the SCIO a notice of resignation from that office, signed by them.

Powers of Board

- 67 Except where this constitution states otherwise, the SCIO (and its assets and operations) will be managed by the Board; and the Board may exercise all the powers of the SCIO.
- 68 The Member Club may, by way of a resolution passed in compliance with clause 43 (requirement for two-thirds majority), direct the Board to take any particular step or direct the Board not to take any particular step; and the Board shall give effect to any such direction accordingly.

Charity Trustees – general duties

- 69 Each of the Charity Trustees has a duty, in exercising functions as a Charity Trustee, to act in the interests of the SCIO; and, in particular, must:-
- 70.1 seek, in good faith, to ensure that the SCIO acts in a manner which is in accordance with its purposes;
 - 70.2 act with the care and diligence which it is reasonable to expect of a person who is managing the affairs of another person;
 - 70.3 in circumstances giving rise to the possibility of a conflict of interest between the SCIO and any other party:
 - 70.3.1 put the interests of the SCIO before that of the other party;
 - 70.3.2 where any other duty prevents them from doing so, disclose the conflicting interest to the SCIO and refrain from participating in any deliberation or decision of the other Charity Trustees with regard to the matter in question;

70.3.3 Ensure that the SCIO complies with any direction, requirement, notice or duty imposed under or by virtue of the Charities and Trustee Investment (Scotland) Act 2005.

70 In addition to the duties outlined in clause 70, all of the Charity Trustees must take such steps as are reasonably practicable for the purpose of ensuring: -

71.1 that any breach of any of those duties by a Charity Trustee is corrected by the Charity Trustee concerned and not repeated; and

71.2 that any Charity Trustee who has been in serious and persistent breach of those duties is removed as a Charity Trustee.

71 Provided they have declared their interest – and has not voted on the question of whether or not the SCIO should enter into the arrangement – a Charity Trustee will not be debarred from entering into an arrangement with the SCIO in which they have a personal interest and they may retain any personal benefit which arises from that arrangement.

72 No Charity Trustee may serve as an employee (full time or part time) of the organisation; and no Charity Trustee may be given any remuneration by the SCIO for carrying out their duties as a Charity Trustee.

Code of conduct for Charity Trustees

73 Each of the Charity Trustees shall comply with the code of conduct (incorporating detailed rules on conflict of interest) prescribed by the Board from time to time.

74 The Code of Conduct referred to in clause 73 shall be supplemental to the provisions relating to the conduct of Charity Trustees contained in this constitution and the duties imposed on Charity Trustees under the Charities and Trustee Investment (Scotland) Act 2005; and all relevant provisions of this constitution shall be interpreted and applied in accordance with the provisions of the code of conduct in force from time to time

DECISION-MAKING BY THE CHARITY TRUSTEES

Notice of Board meetings

75 Any Charity Trustee may call a meeting of the Board or ask the secretary to call a meeting of the Board. Board meetings may be held virtually (wholly or in part).

76 At least 7 days' notice must be given of each Board meeting, unless (in the opinion of the person calling the meeting) there is a degree of urgency which makes that inappropriate.

Procedure at Board meetings

- 77 No valid decisions can be taken at a Board meeting unless a quorum is present; the quorum for board meetings is 5, which must include the chair and treasurer .
- 78 If at any time the number of Charity Trustees in office falls below the number stated, the remaining Charity Trustee(s) will have power to fill the vacancies or call a members' meeting - but will not be able to take any other valid decisions.
- 79 If the Chair is not present within 15 minutes after the time at which the meeting was due to start (or is not willing to act as Chair) the members at the meeting shall nominate or delegate Chair to another Charity Trustee.
- 80 Every Charity Trustee has one vote, which must be given personally.
- 81 All decisions at Board meetings will be made by majority vote.
- 82 If there are an equal number of votes for and against any resolution, the Chair of the meeting will be entitled to a second (casting) vote.
- 83 The Board may allow any person to attend and speak at a Board meeting notwithstanding that they are not a Charity Trustee - but on the basis that they must not participate in decision-making.
- 84 The Board may take a unanimous decision without a Board meeting by indicating to each other by any means, including by electronic means, that they share a common view on a matter.
- 85 A Charity Trustee must not vote at a Board meeting (or at a meeting of a sub-group) on any resolution which relates to a matter in which they have a personal interest or duty which conflicts (or may conflict) with the interests of the SCIO; they must withdraw from the meeting while an item of that nature is being dealt with.
- 86 For the purposes of clause 85: -
- 87.1 an interest held by an individual who is “connected” with the Charity Trustee under section 68(2) of the Charities and Trustee Investment (Scotland) Act 2005 (husband/wife, partner, child, parent, brother/sister etc) shall be deemed to be held by that Charity Trustee;
- 87.2 A Charity Trustee will be deemed to have a personal interest in relation to a particular matter if a body in relation to which they are an employee, director, member of the management committee, officer or elected representative has an interest in that matter.

Minutes

- 87 The Board must ensure that proper minutes are kept in relation to all Board meetings and meetings of sub-groups.
- 88 The minutes to be kept under clause 87 must include the names of those present; and (as far as possible) should be signed by the chairperson of the meeting.
- 89 The Board shall make available copies of the minutes referred to in clause 88 to any member of the public requesting them.
- 90 The Board may exclude from any copy minutes made available to a member of the public any material which the Board considers ought properly to be kept confidential – on the grounds that allowing access to such material could cause significant prejudice to the interests of the organisation or on the basis that the material contains reference to employee or other matters which it would be inappropriate to divulge.

ADMINISTRATION

Delegation to sub-groups

- 91 The Board may delegate any of their powers to sub-groups; a sub-group must include at least one Charity Trustee, but other members of a sub-group need not be Charity Trustees.
- 92 The Board may also delegate to the Chair of the SCIO (or the holder of any other post) such of their powers as they may consider appropriate.
- 93 When delegating powers under clause 91 or 92, the Board must set out appropriate conditions (which must include an obligation to report regularly to the Board).
- 94 Any delegation of powers under clause 91 or 92 may be revoked or altered by the Board at any time.
- 95 The rules of procedure for each sub-group, and the provisions relating to membership of each sub-group, shall be set by the Board.

Operation of accounts

- 96 Subject to clause 97, the signatures of two out of three signatories appointed by the Board will be required in relation to all operations (other than the lodging of funds) on the bank and building society accounts held by the SCIO; at least one out of the two signatures must be the signature of a Charity Trustee.

- 97 Where the SCIO uses electronic facilities for the operation of any bank or building society account, the authorisations required for operations on that account must be consistent with the approach reflected in clause 96.

Accounting records and annual accounts

- 98 The Board must ensure that proper accounting records are kept, in accordance with all applicable statutory requirements.
- 99 The Board must prepare annual accounts, complying with all relevant statutory requirements; if an audit is required under any statutory provisions (or if the Board consider that an audit would be appropriate for some other reason), the Board should ensure that an audit of the accounts is carried out by a qualified auditor if required.

MISCELLANEOUS

Winding-up

- 100 If the SCIO is to be wound up or dissolved, the winding-up or dissolution process will be carried out in accordance with the procedures set out under the Charities and Trustee Investment (Scotland) Act 2005.
- 101 Any surplus assets available to the SCIO immediately preceding its winding up or dissolution must be used for purposes which are the same as – or which closely resemble – the purposes of the SCIO as set out in this constitution.

Alterations to the constitution

- 102 This constitution may be altered by resolution of the members passed at a members' meeting (subject to achieving the two thirds majority referred to in clause 43).
- 103 The Charities and Trustee Investment (Scotland) Act 2005 prohibits taking certain steps (e.g. change of name, an alteration to the purposes, amalgamation, winding-up) without the consent of the Office of the Scottish Charity Regulator (OSCR).

Interpretation

- 104 References in this constitution to the Charities and Trustee Investment (Scotland) Act 2005 should be taken to include: -
- 105.1 Any statutory provision which adds to, modifies or replaces that Act; and

105.2 Any statutory instrument issued in pursuance of that Act or in pursuance of any statutory provision falling under paragraph 105.1 above.

105 In this constitution: -

106.1 “charity” means a body which is either a “Scottish charity” within the meaning of section 13 of the Charities and Trustee Investment (Scotland) Act 2005 or a “charity” within the meaning of section 1 of the Charities Act 2006, providing (in either case) that its objects are limited to charitable purposes;

106.2 “Charitable purpose” means a charitable purpose under section 7 of the Charities and Trustee Investment (Scotland) Act 2005 which is also regarded as a charitable purpose in relation to the application of the Taxes Acts.