

CONTENTS

<i>Table of Cases</i>	xiii
<i>Table of Legislation</i>	xxxi
<i>List of Abbreviations</i>	xxxvii

1. The Emergence of Public Benefit in Charity Law	
A. The English Model of Charity	1.01
B. Charity Exported	1.05
C. Public Benefit in Early Charity Law	1.18
D. Formalization	1.21
E. Statutory Reforms	1.24
2. The Elements of Public Benefit	
A. Introduction	2.01
B. Attempts at Twofold Classification	2.03
C. Beyond the Twofold Classification	2.09
D. The Four Elements of Public Benefit	2.15
E. Fault Lines in Charity	2.20
3. Conceptual Public Benefit	
A. Fundamentals	3.01
B. The Information Asymmetry in a Public Purpose	3.07
C. Reconceptualizing the Heads of Charity	3.19
D. Demonstrating Conceptual Public Benefit	3.30
E. Conclusion	3.43
4. Demonstrable Public Benefit	
A. Introduction	4.01
B. Direct and Indirect Benefit	4.03
C. Balancing Benefits and Detriments	4.07

D. Indemonstrable Benefit	4.10
E. The Relationship Between Conceptual and Demonstrable Public Benefit	4.16
F. Conclusion	4.32
5. Cross-Sectional Public Benefit	
A. Introduction	5.01
B. General Principles	5.04
C. A Purpose Apart: The Prevention or Relief of Poverty	5.28
D. Presumptions Revisited	5.38
E. Discriminatory Provisions	5.39
F. Regulation Revisited: The Significance of Tax Relief	5.41
6. Incidental Private Benefit	
A. Introduction	6.01
B. Private Benefit Inherent in the Nature of a Charitable Purpose	6.04
C. Private Profit	6.05
D. Mixed Purposes	6.07
E. Private Benefit as the Means of Charity	6.09
7. Religious Purposes	
A. Introduction	7.01
B. Conceptual Public Benefit and the Definition of Religion	7.02
C. Spirituality and Demonstrable Public Benefit	7.18
D. Conclusion	7.34
8. Political Purposes	
A. Introduction	8.01
B. Development of the Prohibition	8.02
C. The Nature of a Political Purpose	8.10
D. Political Purposes Otherwise Falling Within the Categories of Charity	8.14
E. The Promotion of Political Ideology as a Charitable Purpose	8.25
9. Conclusion	9.01
<i>Index</i>	229