

To be effective, the definition needs to be simple. I suggest any company claiming to be a charity must demonstrate that their dominant purpose, and by extension, all their activities, are to provide a public benefit (either through their goods or services) to the community. Public benefit I would define as 'improving the lives of...' by way of activities in health, education, social and community welfare, heritage and the environment. Companies that provide support services to those directly involved in charitable work I would also envisage coming under the definition of charity. I would not include in the definition religion. If religious entities seek charitable status they must show they assist in the categories mentioned above. Belief in a deity is not enough.

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