

## Report of the Charities Registration Monitoring Working Group Report (May 2017)

The Charities Registration Monitoring Working Group is a joint committee of the Representative Body and the Standing Committee, set up to address matters concerning the Church of Ireland in respect of registration and reporting of Church of Ireland bodies under new charities legislation in the Republic of Ireland and Northern Ireland.

### Update on Registration and Reporting Issues:

#### Northern Ireland:

Parishes in Northern Ireland have all completed registration with the Charity Commission for Northern Ireland and are now commencing first reporting. To assist parishes Mrs Kate Williams, Head of Finance with the Representative Church Body, has issued a series of guidance documents which have been supplied to parishes and are also available in the Parish Resources section of the Church of Ireland's website.

#### Republic of Ireland:

In the Republic of Ireland registration of parishes and other Church of Ireland bodies *which have existing CHY numbers* is in progress.

In the Republic of Ireland registration of parishes and other Church of Ireland bodies *without existing CHY numbers* has not yet commenced and parishes in this group will be notified through their diocesan secretaries and assisted with registration in a managed process.

Any parishes in the dioceses of Dublin and Glendalough and Limerick that had made applications before the Charities Regulatory Authority (CRA) suspended this managed process will be reviewed and added to the register by the CRA in due course.

All parishes with an existing CHY number should start adding or updating their information on the Register, if they have not already done so, as they are already included on the Register. Contact individuals should be made aware of this **as should any other body with an existing CHY number.**

#### Diocesan Trustees:

During 2016/2017, the Charity Registration Monitoring Working Group undertook further research into the subject of diocesan trustees. Diocesan trustees are first referred to in the Representative Body's report to the General Synod of 1871, with further guidance in 1901 through a memorandum of the Legal Advisory Committee of the Representative Body, adopted by the Representative Body in 1901 and duly reported to the General Synod.

It was recommended that four trustees be appointed for each diocese for the purpose of holding diocesan or parish assets not otherwise vested in either the Representative Church Body or other trustees.

Diocesan trustees were to be nominated by the Diocesan Council and formally approved by the Representative Body, which agreed to indemnify individuals in their role as diocesan trustees (excluding instances of wilful neglect or default or lack of due diligence under existing trust law). There is a memorandum included in the 1871 General Synod report which outlines the responsibilities of trustees.

Diocesan trustees appointed in accordance with the terms of appointment approved by the RCB in 1871 and amended in 1901 hold the assets vested in those trustees upon the trusts relating to those assets. The trustees act in accordance with the directions of the select vestry for any parish for which they hold assets in

trust or the applicable Diocesan Council where assets are not in held trust for a particular parish. For purposes of registration and reporting:

1. Such diocesan trustees are not to be registered as independent charities because they are subject to the direction of select vestries or the diocesan council.
2. Diocesan Councils should ensure that such diocesan trustees are regularly reviewed, that nominations are made promptly when required and that approval is sought from the Representative Body to the appointment of new trustees. New trustees should be appraised of their responsibilities in accordance with the rules of trust law pertaining in their jurisdiction and the memorandum of 1871 as amended in 1901.
3. Assets held by such diocesan trustees are under the direction of the select vestry or diocesan council and should be reported in the relevant parish/diocesan accounts.
4. Such diocesan trustees will be eligible to be indemnified from the assets vested in them in accordance with the rules of trust law and are also subject to indemnification by the Representative Church Body from diocesan assets held in trust by the RB where they have been duly appointed and act within the parameters laid out in the trust deed. The RB will review these rules during the next year to ensure that diocesan trustees are adequately protected in the performance of their role.
5. The Charities Registration Monitoring Working Group will proceed to discuss registration of diocesan councils. These discussions will be taking place in parallel with the Charity Commission for Northern Ireland and the CRA. Before registration of Diocesan Councils begins, dioceses must clarify the situation in respect of the appointment of their diocesan trustees and the reporting of assets held by those trustees.
6. If diocesan trustees are appointed otherwise than in accordance with the memorandum of 1871 amended in 1901, an examination of their terms of appointment, powers and discretions will have to be undertaken by the Charities Registration Monitoring Working Group to determine whether they require to be separately registered. Unless appointed in accordance with the memorandum of 1871 amended 1901, diocesan trustees do not automatically enjoy an indemnity from the Representative Body.

#### **Exhausted Trusts:**

When a trust has dwindled and no longer has an active existence it may be possible either to apply to the regulator to merge that trust with another charity with similar objects or to wind up the trust and distribute remaining assets in accordance with the terms of trust.

#### **Useful Contact for Further Information:**

Questions in respect of *registration* should be addressed to Mrs Janet Maxwell, the Synod Office, RCB, Church of Ireland House, Rathmines, Dublin 6 or by email to [janet.maxwell@rcbdub.org](mailto:janet.maxwell@rcbdub.org).

Questions on *reporting* should be addressed through diocesan secretaries in the first instance and where the secretaries are unable to assist the diocesan secretary will forward queries to the RCB Head of Finance, Mrs Kate Williams. Online guidance in respect of reporting has been included in the finance section of Parish Resources on the Church of Ireland website <https://www.ireland.anglican.org/parish-resources>.

Anyone dealing with queries on registration is also recommended to read last year's report of the Charities Registration Monitoring Working Group to General Synod which dealt in considerable detail with issues affecting local trustees and restricted funds, available [here](#).