

## **Church of Ireland Charitable Purpose, Objects and Public Benefit (NI & RI)**

### ***Explanatory Memorandum***

Institutions seeking charitable status have to have a Statement of Charitable Purposes and Objects. Both Northern Ireland and the Republic of Ireland also require that charities should show public benefit. The legislation in the Republic of Ireland creates a rebuttable presumption that ‘the advancement of religion’ is of public benefit. There is no corresponding rebuttable presumption in the Northern Ireland legislation and accordingly, bodies created to promote the advancement of religion seeking charitable status in Northern Ireland should also have a Statement of Public Benefit.

As a Church that operates in two jurisdictions, it is desirable that bodies under Church of Ireland governance should have similar Statements of Charitable Purposes and Objects and (in Northern Ireland) the same Statements of Public Benefit. The wording is almost identical for both jurisdictions but there is a slight difference in emphasis due to the fact that the relevant authorities in Northern Ireland and the Republic of Ireland apply terminology in a slightly different way. All bodies governed by the laws of the Church of Ireland should use the Statements of Charitable Purposes and Objects and the Statement of Public Benefit when registering under the legislation to facilitate compliance with the legislation and consistency across the Church.

### **NORTHERN IRELAND:**

#### **Statement of Charitable Purposes and Objects (Northern Ireland)**

The charitable purpose of the Church of Ireland is the advancement of religion. The principal function of the [*insert name of relevant body*] is to support the advancement of the Christian religion by promoting, through the work of the [*insert name of relevant body*] the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, the [*insert name of relevant body*] has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the [*insert name of relevant body*].

#### **Statement of Public Benefit (Northern Ireland)**

Purpose 1:

The expression of the precepts of the Christian religion through engagement with the general public, and in particular with the disadvantaged, the sick, the elderly and the young is a public benefit. This can be measured and evidenced through increased social integration and pastoral care delivered at the point of need. The direct benefit of participation in Church life includes the enjoyment of public worship and the giving and receiving of pastoral ministry, improved understanding of the values relating to civic engagement, community cohesion and providing a

bridge between diverse groups as well as improved educational outcomes through the Church's ministry of teaching.

The beneficiaries are the general public, and the public valuation of the benefits can be evidenced through attendance at public worship, participation in Church governance and willingness to support through contributions the continuing witness of the Church. The wider benefit to the public will outweigh any detriment arising in the course of Christian outreach. Any private benefit arising out of the fulfilment of our Christian ministry or to lay staff is essential to the fulfilment of the purpose of the advancement of religion. No Trustee receives remuneration, reward or other private benefit for carrying out their Trustee responsibility.

Purpose 2:

The direct benefits flowing from this purpose include the provision of archive records, public enjoyment of cultural and historic buildings and artefacts such as church plate, furnishings and materials as well as an overall improved appreciation of longstanding Christian heritage.

This is demonstrated through on-going provision of access to records and the use made of these records in, for example, research and genealogy, through conservation efforts in respect of records, property and artefacts and the subsequent and continued requests for access and use of our materials by wider society. There is no harm arising from the purpose. The beneficiaries are the general public. No private benefit is received by Trustees fulfilling their Trustee responsibilities in respect of these records, buildings or artefacts, but in the course of conservation and to make these accessible to the public, the engagement of professional staff and services is essential but incidental to the fulfilment of the purpose.

## **REPUBLIC OF IRELAND:**

### **Statement of Charitable Purposes and Objects (ROI)**

*The Charitable purpose:*

The Charitable purpose of the [*insert name of relevant body*] of the Church of Ireland is the advancement of religion.

*The Charitable objects:*

The principal function of the [*insert name of relevant body*] of the Church of Ireland is to support the advancement of the Christian religion by promoting, through the work of the [*insert name of relevant body*], the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity. As a result of activity in the pursuit of the advancement of the Christian religion, the [*insert name of relevant body*] has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the [*insert name of relevant body*].