

APPENDIX G

CHURCH OF IRELAND RESPONSE TO

*MEETING THE CHARITY TEST – DEMONSTRATING PUBLIC BENEFIT*



Meeting the Charity Test – Demonstrating Public Benefit

Respondent Form

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| <b>Section 3 – Charitable purposes</b>   |
| Q.1 Do you have any comments on our guidance as regards the charitable purposes?   |
| Q.2 Are there any purposes for which you think expanded guidance would be helpful?<br><br>The description of the advancement of religion is perhaps too narrowly focused around the provision of public worship, and needs to say a little more about the public benefit that is delivered in terms of other charitable purposes as the spiritual dimension of religious faith is articulated in different ways. Typically, the advancement of religion becomes of advantage to the public through the working mission of the Church, personal relationships and through social and cultural engagement. One example of this is given, but, the advancement of religion is likely to cross-pollinate with many of the charitable purposes.                             |
| <b>Section 4 – How will CCNI consider charitable purposes</b>  |
| Q.3 Do you feel the guidance is clear to enable you to consider if your constitution meets the charity requirements?<br><br>Yes.   |
| Q.4 What do you consider to be analogous or similar charitable purposes?<br><br>The advancement of religion, particularly through large or long-established faith groups, tends to be closely inter-linked with other charitable purposes, such as the relief of poverty (local and global), education, healing, disability issues, equality issues and human rights, and the reconciliation of conflict and with cultural, artistic, heritage-related objectives, because of the engagement with music, buildings and liturgy. Many religions also perceive their responsibilities to God to include care and protection of the environment. Promotion of religious or racial harmony is also considered very important to many religious groups in Northern Ireland. |

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| <b>Section 5.1 – Non-property distributing</b>   |
| Q.5 Is the guidance on the issues around distributing charitable property and the issues that it may raise in terms of charitable recognition sufficiently clear? If not, how could it be clarified?<br><br>The guidance is clear.   |
| <b>Section 5.2 – Control of charities</b>  |
| Q.6 Do you have any comments on the mechanisms we have listed as indicating control?   |
| Q.7 Are there any other mechanisms of which you are aware?   |
| <b>Section – 5.3 – Party political purposes</b>  |
| Q.8 Is the guidance on party political purposes and campaigning activities sufficiently clear?<br><br>Yes.   |
| Q.9 Are there areas where further guidance is needed?  |
| <b>Section 7.5 – Aspects of public benefit: Detriment</b>  |
| Q.10 Do you have any comment on our interpretation of ‘detriment’ as harm?<br><br>The potential cost of evaluating such things may be beyond the means of charitable organizations, and there is potential for ‘nuisance’ allegations from rival groups.   |
| Q.11 Is our approach to recognising and assessing detriment sufficiently clear?<br><br>Yes.  |
| <b>Section 7.6 – Aspects of public benefit: Unduly restrictive conditions</b>  |
| Q.12 Do you have any comments on our approach to assessing undue restriction (see also Appendix 2 for further background)?<br><br>As a faith-based organization, the rights of members to conscience-based views is recognized in certain equality legislation and it would be important that these rights are recognized by the Charities Authority. There is an underlying concern that some rights are valued more highly than others and that this may find expression in a denial of charitable status. |
| Q.13 Are the principles guiding our decision making on fees and charges clear and applicable across the charitable sector?<br><br>Yes.   |
| <b>Section 7.7 – Deciding on public benefit</b>  |
| Q.14 Do you have any comments on our overall approach to decision-making on public benefit?<br><br>The emphasis given to Equality legislation and rights issues in the legislation suggests that the   |

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Regulator anticipates difficulty arising in this respect. It would be useful to know if the Charity Commission will adopt a position that accepts diversity and plurality in society or if a homogenous philosophy will be applied to charitable purposes?

**Section 8.3 – Appeals and review process**

Q.15 What are your views on the appeals and review process?

The process is clear and objective, but in reality only wealthier charities may be in a position to appeal a decision to the court system.

**General**

Q.16 Do you have any comments on the clarity, style, format and language overall in the draft guidance?

The guidance is clear.

Q.17 Are the examples used clear and helpful? Are there any others you would wish to see included?

It would be helpful to have some examples relating to religious charities.

Q.18 Do you wish to make any additional comments about the overall draft guidance on Meeting the Charity Test – Demonstrating Public Benefit?

All responses to the consultation document should be sent by e-mail or post to the Charity Commission for Northern Ireland at the address below to arrive not later than Friday 27 November 2009.

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