

**Bill No 4****Explanatory Memorandum**

In 2008, the Northern Ireland Assembly enacted the Charities Act (Northern Ireland) 2008. In 2009, the Oireachtas enacted the Charity Act 2009. Both statutes require institutions seeking charitable status to have a Statement of Charitable Purposes and Objects. Both jurisdictions also require that charities should show public benefit. However, 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.

The Northern Ireland Executive and the Government of Ireland have both begun to implement the legislation in their respective jurisdictions.

The relevant authorities in both jurisdictions require that the Statement of Charitable Purposes and Objects and the Statement of Public Benefit be adopted by the governance structure of the Church.

Many bodies governed by the laws of the Church of Ireland have sought or will seek registration as Charities in the jurisdiction in which they are based.

As a Church that operates in two jurisdictions, it would be desirable that bodies under Church of Ireland governance seeking charitable registration should have the same or similar Statements of Charitable Purposes and Objects and (in Northern Ireland) the same Statements of Public Benefit.

Bill No 4 would adopt Statements of Charitable Purposes and Objects for use in both jurisdictions. 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. The Bill would also adopt a Statement of Public Benefit for use in Northern Ireland to satisfy the legislative requirement there.

The Bill would also repeal a resolution adopted by the General Synod in 2010 which provided a Statement of Charitable Purpose and a Statement of Public Benefit for use by Church of Ireland Select Vestries or equivalent bodies registering as charities in Northern Ireland.

If the Bill is adopted all bodies governed by the laws of the Church of Ireland would use the Statements of Charitable Purposes and Objects and the Statement of Public Benefit when registering under the legislation. This would facilitate compliance with the legislation and consistency across the Church.

MR SYDNEY GAMBLE  
MRS ETHNE HARKNESS

**(At the Request of the Standing Committee and the Representative Church Body)**

**BILL**

**To Adopt Statements of Charitable Purposes and Objects and a Statement of Public Benefit for use by Bodies Governed by the Laws of the Church of Ireland**

WHEREAS the Northern Ireland Executive has begun to implement the Charities Act (Northern Ireland) 2008 in Northern Ireland and the Government of Ireland has begun to implement the Charity Act 2009 in the Republic of Ireland;

AND WHEREAS under both the Charities Act (Northern Ireland) 2008 and the Charity Act 2009 there is a requirement for bodies seeking registration as charities to provide a Statement of Charitable Purposes and Objects;

AND WHEREAS under the Charities Act (Northern Ireland) 2008 there is a requirement for bodies seeking registration as charities to benefit or intend to benefit the public, or to benefit or intend to benefit a section of the public;

AND WHEREAS in so far as it is compatible with the legal requirements in each jurisdiction, it is desirable that bodies governed by the laws of the Church of Ireland registering as charities should have the same or similar statements of charitable purposes and objects;

BE IT ENACTED by the Archbishops and Bishops and Clergy and Laity of the Church of Ireland in General Synod assembled in Armagh in 2015, and by the authority of the same as follows:-

1. In this statute the “Statement of Charitable Purpose and Objects (NI)” means the Statement of Charitable Purposes and Objects contained in the First Schedule to this Statute; the “Statement of Charitable Purpose and Objects (ROI)” means the Statement of Charitable Purposes and Objects contained in the Second Schedule to this Statute; the “Statement of Public Benefit” means the Statement of Public Benefit contained in the Third Schedule to this Statute and the “relevant authorities” means the Charity Commission for Northern Ireland (in Northern Ireland) or the Charities Regulatory Authority (in the Republic of Ireland).
2. The Church of Ireland hereby adopts the Statement of Charitable Purpose and Objects (NI) and the Statement of Charitable Purpose and Objects (ROI).
3. The Church of Ireland hereby adopts the Statement of Public Benefit.

4. The resolution adopted in 2010 by the General Synod approving guidance documents for use by Church of Ireland bodies registering as charities under new charities legislation is hereby repealed.
5. Henceforth, bodies governed by the laws of the Church of Ireland registering as charities under the Charities Act (Northern Ireland) 2008 in Northern Ireland shall use the Statement of Charitable Purpose and Objects (NI) and the Statement of Public Benefit when submitting registering documents to the relevant authorities.
6. Henceforth, bodies governed by the laws of the Church of Ireland registering as charities under the Charity Act 2009 in the Republic of Ireland shall use the Charitable Purpose and Objects (ROI) when submitting registering documents to the relevant authorities.

**First Schedule****Statement of Charitable Purposes and Objects (NI)**

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*].

## Second Schedule

### 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*].

### **Third Schedule**

#### **Statement of Public Benefit (NI)**

##### **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.