Logo, icon

Description automatically generated

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

## Explanatory Memorandum

Institutions seeking charitable status must 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 similar for both jurisdictions but there are differences 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 relevant 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.

These statements can also be found in Chapter 17 of the [Church of Ireland Constitution](https://www.ireland.anglican.org/cmsfiles/pdf/Information/Constitution/constitution.pdf).

## Northern Ireland

### 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, educational 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 (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 may receive 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 Parish of [Parish Name]of the Church of Ireland is the advancement of religion.

**The Charitable objects:**  
(i) The principal function of the [Parish Name] of the Church of Ireland is to support the advancement of the Christian religion by promoting, through the work of [Parish Name]**,** the whole mission of the Church, pastoral, evangelistic, social, educational 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 [Parish Name] 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 [Parish Name].’

(ii) No charity trustee as defined by section 2(1) of the Charities Act, 2009 of a parish shall be appointed to any office of the parish paid by salary or fees, or receive any remuneration or other benefit in money or money’s worth from the parish. However, nothing shall prevent any payment in good faith by the parish in respect of:

a) the performance by the select vestry of its obligations under section 24 of Chapter III of the Constitution and under the Glebe Rules (as contained in Chapter XIII of the Constitution) to repair, maintain and insure each glebe or other ecclesiastical residence in the parish and to provide for same such carpets, curtains and equipment as may be determined by regulation of the diocesan council;

b) reasonable and proper remuneration to any member or servant of the parish (not being a charity trustee) for any services rendered to the parish;

c) interest at a rate not exceeding 1% above the Euro Interbank Offered Rate (Euribor) per annum on money lent by charity trustees or other members of the parish to the parish;

d) reasonable and proper rent for premises demised and let by any member of the parish (including any charity trustee) to the parish;

e) reasonable and proper out-of-pocket expenses incurred by any charity trustee in connection with his or her attendance to any matter affecting the parish;

f) fees, remuneration or other benefit in money or money’s worth to any company of which a charity trustee may be a member holding not more than one hundredth part of the issued capital of such Company;

g) any payment by the parish to a person pursuant to an agreement entered into in compliance with section 89 of the Charities Act, 2009 (as for the time being amended, extended or replaced).