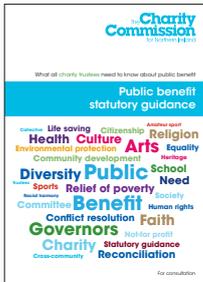


Supporting guidance for charity trustees

The advancement of religion





This supporting guidance must be read alongside the Commission's statutory guidance on public benefit.

Online or in print

If you are viewing this guidance online, you will be able to navigate your way around by clicking on links either within the text, at the top of each page, or in the chart.

If you choose to read this document in a printed format, you can still use the section headings and page numbers to assist you in moving around the guidance.

We have produced a glossary which provides further information, definitions and descriptions of some key terms. The words in **green type** indicate words that are found in the glossary. You can find these definitions either by downloading the glossary as a separate document or, if you are reading the guidance online, by clicking on the green words which link to the glossary.

Our vision

The Commission's vision is to deliver, in partnership with other key stakeholders in the charitable sector:

'A dynamic and well governed charities sector in which the public has confidence, underpinned by the Commission's effective delivery of its regulatory and advisory role.'

Our values

The Commission aspires to be respected and valued in the execution of its functions and will ensure that in the performance of our role as the charity regulator for Northern Ireland we will be:

Independent: we will maintain independence in our decision making, acting without fear or favour, in the public interest.

Accountable: we will be proactive in accounting to all our stakeholders, which will include involving others on a continuous and appropriate basis and taking responsibility for our decisions.

Proportionate: our actions, procedures and culture will be proportionate to the burden of regulation on charities of different sizes, to the degree of risk involved and to the potential impact within the resources available to us.

Impartial: we will exercise our powers and discretion in a way which is non-partisan and even-handed.

Transparent: we will communicate with and listen to our stakeholders and will be clear about our actions, intentions and expectations.

Consistent: we will act consistently in our decision making.

Equality and accessibility

The Charity Commission for Northern Ireland is totally committed to equality and diversity in all that we do.

We intend to make all of our guidance available to all stakeholders. We will aim to meet all accessibility needs and offer other languages and formats for this guidance, for example Braille or audio or meet any other requirements needed in line with the Commission's Equality Scheme.

If you have any accessibility requirements please contact us.



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Section 1: What is meant by the advancement of religion?

1.1 Definition

According to the **Charities Act (Northern Ireland) 2008**, religion includes:

- a religion which involves belief in one god or more than one god; and
- any similar **philosophical belief** (whether or not involving belief in a god).

The characteristics of a religion might include:

- belief in a god, gods, or supreme being;
- a relationship between the believer and the god or supreme being involving worship, reverence and veneration;
- a degree of cogency, cohesion, seriousness and importance;
- an identifiable positive, beneficial, moral or ethical framework.

Examples

The following is a list of examples of the sorts of **purposes** which might fall within this description. The list is not exhaustive, so even if there is not an example which relates directly to your organisation's purposes, they may still fit under this description:

- providing places of worship;
- raising awareness and understanding of religious beliefs and practices;
- carrying out missionary and outreach work.

Examples of purposes which are not charitable, or where the case is yet to be made

Examples include:

- carrying out religious devotional acts in private;
- a **closed religious order**;
- **ethical societies** (may fall under the education purpose);
- a college set up to train spiritualist mediums.

This is because principles drawn from case law suggest that they are unlikely to be able to do so. We will always, however, consider organisations' and trustees' rationale on a case by case basis.

Section 2: Applying the principles of public benefit to the advancement of religion

The information below sets out examples of how public benefit applies to an organisation with the purpose of advancing religion.

It is not intended to be a full interpretation of the law in every set of circumstances. However, it is our intention that the examples we provide will help you to apply the public benefit principles to your organisation.

This should help you to clarify:

1. The benefits your charity's **purposes** are intended to provide;
2. Whether your charity's purposes are intended to benefit the public in general; or
3. The section of the public that your charity's purposes are intended to benefit.

A charity aiming to advance religion must:

- identify the section of the public or group of persons to benefit; and
- determine how the actions of the charity can benefit that section of the public.

The Commission has a statutory duty to consider the public benefit of religious **charities** and so a charity with the purpose of advancing religion will have to demonstrate that it is for the public benefit.

2.1 Identifying your intended beneficiaries

Benefit must be to the public or to a section of the public and must not be unreasonably restricted. For example, it may be legitimate for persons of a particular faith to limit attendance to those who follow that faith, especially if this is set down in religious teachings. However, a definition of who is a follower should usually be sufficiently wide so that it is not unreasonably restrictive, that is, it is a **sufficient section** of the public.

Worship of a public nature is not always necessary although it may be easier to establish public benefit if worship is public. For example, the public benefit of prayer in private is more difficult to demonstrate.

One example of how this might be demonstrated is a case where a **closed religious order** has made use of the internet to reach out to the general public.

2.2 Identifying your benefits

It is not necessary to seek new followers to prove public benefit, promoting a practice and maintaining a belief may be sufficient.

Sometimes it may be obvious that there is public benefit and therefore straightforward to prove. However, in other cases it may not be straightforward and we may require further evidence.

We are not concerned with the truth of any religion or whether one religion confers greater public benefit than another.

It is not necessary to prove the spiritual benefits of a religion, nor that a religious service is beneficial to those who attend. Benefits should be capable of being recognised, but they do not have to be physical and do not have to be defined by measurement or quantification.

Some examples of where religion may be of public benefit is the provision of churches or places of worship or where the **purposes** contribute to the mental health or well being of the followers.

One example set out in case law is the moral improvement in society which religion is thought to encourage.

2.3 Ensuring your benefits are for the public

Benefits must be to the public or to a section of the public and must not be unreasonably restricted. For example, it may be reasonable to restrict access to a religious temple at certain times. **Charity trustees** would need to provide evidence that the restriction is justified on the grounds of resource, for instance.

2.4 Balancing benefit against detriment or harm

Benefit must be balanced against **detriment or harm**. An example where there is detriment or harm which is greater than the benefit might be in the way in which a religion is practised.

While evangelism is a core tenet of some religions, and is a perfectly legitimate way of advancing religion, where improper pressure is applied to encourage people to join, then there is likely to be more detriment or harm than benefit.

Similarly, if any organisation, including a religious one, puts improper pressure on people to remain within that organisation against their will, or encourages withdrawal from society, then there is likely to be more detriment or harm than benefit.

As a general rule, **superstitions** are not generally charitable although such matters will be looked at by us on a case by case basis and considering the individual merits of the circumstances in question.

2.5 Public benefit rather than private benefit

Any **private benefit** must be **incidental**.

An example of incidental benefit would be the payment of a minister or provision of accommodation to the minister close to the place of worship where this is necessary in the furtherance of the charity's **purposes**.

However, where a religious leader receives benefits such as subsistence or accommodation, which is well in excess of what may be considered reasonable, this benefit may not be incidental. We will look at the circumstances of a particular case rather than applying a 'one size fits all' rule.

2.6 Applying for religious designation

In Northern Ireland the **Charities Act** provides for designated religious charity status under Section 165. The following additional criteria which must be met to gain this status are set out in Section 166:

- the advancement of religion must be the principal purpose of the organisation;
- the regular holding of public worship must be the principal activity of the organisation;
- it must have been **established** in Northern Ireland for at least five years.

Useful publications

Statutory guidance on public benefit

The 'public' and 'benefit' elements supporting guidance

The prevention or relief of poverty supporting guidance

The advancement of education supporting guidance

The advancement of health or the saving of lives supporting guidance

The advancement of citizenship or community development supporting guidance

The advancement of the arts, culture, heritage or science supporting guidance

The advancement of amateur sport supporting guidance

The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity supporting guidance

The advancement of environmental protection or improvement supporting guidance

The relief of those in need supporting guidance

The advancement of animal welfare supporting guidance

Any other purposes supporting guidance

Glossary

Frequently asked questions (FAQs)

For more information on all of our work
please see the Charity Commission website:

www.charitycommissionni.org.uk

Our preferred method of contact is email:
admin@charitycommissionni.org.uk

The Charity Commission for Northern Ireland (CCNI) is the new regulator of charities in Northern Ireland, a non-departmental public body sponsored by the Department for Social Development.

Our aims

- the Commission aims to develop a regulatory framework in which the public have confidence and in which charities can grow and flourish, clear in the knowledge of their rights and responsibilities;

And

- manage the establishment of the organisation to a statutory non-departmental public body following the full implementation of the **Charities Act (Northern Ireland) 2008**.

Further information about our activities is available from:

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