

# The advancement of religion

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Supporting document for charity trustees

## The Charity Commission for Northern Ireland

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

### Our vision

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.”

Further information about our aims and activities is available on our website [www.charitycommissionni.org.uk](http://www.charitycommissionni.org.uk)

### Equality

The Commission is committed to equality and diversity in all that we do.

### Accessibility

If you have any accessibility requirements please contact us.

### Online or in print

If you are viewing this document online, you will be able to navigate your way around by clicking on links either within the contents page or text.

We have produced a glossary that provides further information, definitions and descriptions of some key terms. The words in **bold green type** indicate words that are found in the *Public benefit glossary*.

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## Section 1: Overview

This supporting document is intended for charity trustees of organisations which have a purpose falling under the ‘advancement of religion’ description of charitable purpose.

It is one of 12 supporting documents covering each of the descriptions of charitable purposes listed in the Charities Act (Northern Ireland) 2008. It provides further information to assist charity trustees in understanding the *Public benefit requirement* statutory guidance and applying the principles of public benefit to the purposes of their organisation.

In sections 2 and 3 this supporting document explains what is meant by the advancement of religion and applies the principles of public benefit to this purpose, providing practical examples.

Finally, the document sets out information on religious designation which exempts some charities from certain provisions of the Charities Act provided they meet the listed criteria.

You may also wish to refer to the Commission’s guidance on:

- *Running your charity* which deals with operating your organisation for the public benefit
- *Registering as a charity in Northern Ireland* which explains the online registration process.

## Section 2: What is meant by the advancement of religion?

### 2.1 Meaning

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

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

The characteristics of a religion include:

- belief in a god (or gods) or goddess (or goddesses), or supreme being, or divine or transcendental being or entity or spiritual principle, which is the object or focus of the religion
- a relationship between the believer and the supreme being or entity by showing worship of, reverence for or veneration of the supreme being or entity
- 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.

Charities advancing religion for the public benefit might be set up to:

- train priests or ministers of religion
- promote the celebration of a religious rite in public
- spread the principles of a religion
- raise awareness and understanding of religious beliefs and practices
- carry out missionary and outreach work.

Examples of purposes which are not charitable under this description, or where the case is yet to be made, include:

- to promote private prayer and devotion by the members of a society which has no interaction with the wider community
- to establish and operate **ethical societies**.

This is because case law, or principles drawn from case law, suggest that they are unlikely to be charitable. In the first example the absence of any interaction with the public means that that the organisation cannot show that it provides benefit to the public. In the second example, the organisation is not advancing religion, although it may be charitable on other grounds, such as education.

We will always consider an organisation's purposes on a case by case basis.

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

## Section 3: Applying the principles of public benefit to the advancement of religion

Your organisation's **purposes** must be for the public benefit and all of its **purposes** must be **charitable** in order for it to be a charity.

Set out below are examples of how the principles of public benefit apply 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. It is our intention that the examples we provide will help you to understand how the public benefit requirement applies to your organisation.

This should help you to identify:

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
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 that can benefit
- determine how its purposes can benefit the public or 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.

### 3.1 Identifying your intended beneficiaries

Benefit must be to the public or to a section of the public. 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 can be a follower should be sufficiently wide so that it is not unreasonably restrictive, that is, it must be a **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. It will be more

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difficult when the worship is of a private nature such as a **closed religious order**. An example of how public benefit might be demonstrated is the use of the internet to reach out to the general public.

Private religious practices that involve no interaction with the general public would not meet the public benefit requirement since the benefit of private prayer to the public cannot be demonstrated.

### **3.2 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 demonstrate. However, in other cases it may not be straightforward and we may require further evidence.

The Commission 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 providing that they are clear.

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

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

### **3.3 Ensuring the benefit is for the public**

Benefits must be to the public or to a section of the public. It may be reasonable to restrict access to a religious temple or building at certain times. Charity trustees would need to provide further information so that we can be satisfied that the restriction is justified, for example on the grounds of resources.



### **3.4 Purposes must be beneficial, not harmful**

A purpose must be beneficial, not harmful. An example where the **harm** might be greater than the benefit might be in the way in which the tenets of a religion require it to be practised.

While sharing your beliefs and encouraging people to join is a core tenet of some religions, and is a perfectly legitimate way of advancing religion, where a purpose requires that improper pressure is applied to encourage people to join, then there is likely to be more harm than benefit.

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

A purpose must not promote hatred towards others who do not share the same religion.

### **3.5 Private benefit must be incidental**

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.

### **3.6 Applying for religious designation**

In Northern Ireland the **Charities Act (Northern Ireland) 2008** provides for designated religious charity status under section 165. This status exempts a charity from certain provisions of the Charities Act.

The following additional criteria which must be met to gain this status are set out in section 166 of the Charities Act:

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- 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.
- It must have an internal organisation such that:
  - (i) one or more authorities in Northern Ireland exercise supervisory and disciplinary functions in respect of the component elements of the charity
  - (ii) those elements are subject to such requirements regarding the keeping of accounting records and auditing of accounts as appear to us to correspond to those required by Part 8 of the Charities Act.

Information on component elements of designated religious charities can be found in the Commission's *Registering as a charity in Northern Ireland* guidance.

## Useful publications

*Statutory guidance on the public benefit requirement PBR1*

*The prevention or relief of poverty supporting document PBS01*

*The advancement of education supporting document PBS02*

*The advancement of religion supporting document PBS03*

*The advancement of health or the saving of lives supporting document PBS04*

*The advancement of citizenship or community development supporting document PBS05*

*The advancement of the arts, culture, heritage or science supporting document PBS06*

*The advancement of amateur sport supporting document PBS07*

*The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity supporting document PBS08*

*The advancement of environmental protection or improvement supporting document PBS09*

*The relief of those in need supporting document PBS10*

*The advancement of animal welfare supporting document PBS11*

*Any other charitable purpose supporting document PBS12*

*Public benefit glossary PBG*

*Frequently asked questions (FAQs)*

*Running your charity*

## If you are dissatisfied with our service

The Commission is committed to delivering a quality service at all times. However, we know that sometimes things can go wrong. If you are dissatisfied with the service you have received, we would like to hear from you, and have a procedure that you can use. You will find further information on these processes in our guidance, *Making a complaint about our services*, which is on our website [www.charitycommissionni.org.uk](http://www.charitycommissionni.org.uk)

## Freedom of information and data protection

### Data Protection

Any information you give us will be held securely and in accordance with the rules on data protection. Your personal details will be treated as private and confidential and safeguarded, and will not be disclosed to anyone not connected to the Commission unless you have agreed to its release, or in certain circumstances where:

- we are legally obliged to do so
- it is necessary for the proper discharge of our statutory functions
- it is necessary to disclose this information in compliance with our function as regulator of charities where it is in the public interest to do so.

We will ensure that any disclosure made for this purpose is proportionate, considers your right to privacy and is dealt with fairly and lawfully in accordance with the Data Protection Principles of the Data Protection Act.

The Data Protection Act 1998 regulates the use of “personal data”, which is essentially any information, whether kept in computer or paper files, about identifiable individuals. As a “data controller” under the Act, the Commission must comply with its requirements.

### Freedom of Information

The Freedom of Information Act 2000 gives members of the public the right to know about and request information that we hold. This includes information received from third parties.

If information is requested under the Freedom of Information Act we will release it, unless there are relevant exemptions. We may choose to consult with you first if this relates to your consultation or application. If you think that information you are providing may be exempt from release if requested, please let us know.

**Further information on our activities is available from:**

**Charity Commission for Northern Ireland  
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