



The advancement of religion

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 Communities.

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 role.”

Further information about our aims and activities is available on our website 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 [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.

Registered charities that have the advancement of religion as their principal purpose can apply for religious designation. Religious designation was included in the Charities Act to take account of the unique structures within some faith-based charities in Northern Ireland, which often have supervisory or regulatory arrangements in place to deal with issues that may arise. The designation is aimed at ensuring that charity regulation is proportionate in accordance with the structures already in place within the charity, while ensuring the Commission retains the necessary regulatory powers. Religious designation will not be granted automatically, rather, it will be up to individual charities to consider whether they wish to apply for designation and provide evidence that they meet the conditions set out in the legislation. It is important to note that religious designation is distinct from charity registration and whether a charity receives designation or not will have no impact on its status as a charity.

For more information, refer to the Commission’s guidance on *Religious designation for registered charities*.

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 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

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.

Useful publications

Statutory guidance on 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)

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

Freedom of information and data protection

Data Protection

The Charity Commission for Northern Ireland is responsible for registering, regulating and reporting on the charity sector in Northern Ireland. As the charity regulator, we are lawfully required to collect and process personal data in order to achieve our statutory objectives, functions and general duties.

Any personal data you give us will be held securely and in accordance with data protection rules and principles. Your personal details will be treated as private and confidential, and will only be retained for as long as is necessary in line with our [retention policy](#). The information will be safeguarded and will not be disclosed to anyone not connected to the Commission unless:

- you have agreed to its release,
- the Commission is legally bound to disclose the information
- the Commission regards disclosure as necessary in order to properly carry out its statutory functions

The Commission may also disclose information or personal data to other relevant public authorities where it is lawful to do so and where, for the purposes of national security, law enforcement, or other issues of overriding public interest, such disclosure is necessary.

We will ensure that any disclosure made for this purpose is lawful, fair, considers your right to privacy and is made only to serve the Commission's statutory objectives as a regulator.

When you provide the Commission with information used to carry out its functions, you are obliged to comply with section 25 of the *Charities Act (Northern Ireland) 2008* which means that it is an offence to provide information which is false or misleading. In respect of your personal data we expect any data which you give us to be truthful, accurate and up-to-date.

For further information, you may wish to read the Commission's [Privacy notice](#) which details what to expect when the Commission collects and processes personal information, including your rights in relation to that processing if we hold your information.

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 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:

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