



2008 CHAPTER 12

PART 14

MISCELLANEOUS AND SUPPLEMENTARY

Religious charities

Application of Act in relation to designated religious charities

165.—(1) Sections 33 to 36 do not apply to a designated religious charity.

(2) The Department may by order provide—

- (a) that such other provisions made by or under this Act as may be specified, are not to apply to a designated religious charity; or
- (b) that such other provisions made by or under this Act as may be specified, are to apply to a designated religious charity with such modifications as may be specified.

(3) No order shall be made under this section unless a draft of the order has been laid before and approved by a resolution of the Assembly.

(4) In this section—

“designated religious charity”—

- (a) means a charity in relation to which a designation under section 166 is made and has not been withdrawn, and
- (b) includes any component element of such a charity which is itself a charity (whether or not having as its principal purpose the advancement of religion);

“specified” means specified in the order.

Designation, etc. of religious charities

166.—(1) The Commission may, on receiving an application from the charity trustees of a charity, make a designation under this section in relation to the charity.

(2) Subject to subsection (4), the Commission must not make such a designation unless it appears to the Commission that the conditions set out in subsection (3) are satisfied in relation to the charity.

(3) Those conditions are that the charity—

- (a) has the advancement of religion as its principal purpose;
- (b) has the regular holding of public worship as its principal activity;
- (c) has been established in Northern Ireland for at least 5 years; and
- (d) has 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, and
 - (ii) those elements are subject to such requirements regarding the keeping of accounting records and auditing of accounts as appear to the Commission to correspond to those required by Part 8.

(4) The Commission may determine that subsection (3)(c) need not be satisfied in the case of a charity—

- (a) created by the amalgamation of 2 or more charities each of which, immediately before the amalgamation—
 - (i) was designated under this section, or
 - (ii) was, in the Commission's opinion, eligible to be so designated, or
- (b) constituted by persons who have removed themselves from membership of a charity which, immediately before the removal—
 - (i) was designated under this section, or
 - (ii) was, in the Commission's opinion, eligible to be so designated.

(5) The Commission may, by notice served on a charity in relation to which a designation has been made under this section, withdraw the designation where—

- (a) it appears to the Commission that one or more of paragraphs (a) to (d) of subsection (3) is no longer satisfied in relation to the charity; or
- (b) in consequence of an investigation of any component element of the charity under section 22, the Commission considers that it is no longer appropriate for the charity to be designated under this section.