

EXPLANATORY MEMORANDUM TO

The Charities Act 2008 (Presbyterian Widows' Fund Association Scheme) Order (Northern Ireland) 2022

S.R. 2022 No. 26

1. Introduction

- 1.1. This Explanatory Memorandum has been prepared by the Department for Communities to accompany the Statutory Rule (details above) which is laid before the Northern Ireland Assembly.
- 1.2. The Statutory Rule is made under section 32(2) of the Charities Act (Northern Ireland) 2008 and is subject to the negative resolution procedure.

2. Purpose

- 2.1. To give effect to the scheme made under section 32 of the Charities Act (Northern Ireland) 2008 'the Act', made by the Charity Commission for Northern Ireland 'the Commission' on the 14 May 2021.

3. Background

- 3.1. The Presbyterian Widows' Fund Association was created by an Act of Parliament, the Presbyterian Widows' Fund Association Act 1852, as amended by the Presbyterian Widows' Fund Association Act (Northern Ireland) 1951. The Association applied to the Commission to make a scheme in accordance with section 32 of the Act, to administer the distribution of the assets of the Association and then wind up the Association. The justification for the scheme is that the Association, based on present rates of subscription has insufficient assets to pay reasonable annuities to current and potential annuitants during their anticipated lifetimes. The Commission made the scheme on the 14 May 2021 and this Statutory Rule is required to give the scheme effect.

4. Consultation

- 4.1. There is no requirement to consult on this Order.

5. Equality Impact

- 5.1. In accordance with its duty under section 75 of the Northern Ireland Act 1998, the Department has conducted a screening exercise on this Order and has concluded that it does not have significant implications for equality of opportunity. In light of this, the Department considers that an Equality Impact Assessment is not necessary.

6. Regulatory Impact

- 6.1. The Order does not require a Regulatory Impact Assessment as there is no significant impact on costs to business, charities or voluntary bodies.

7. Financial Implications

- 7.1. None

8. Section 24 of the Northern Ireland Act 1998

- 8.1. The Department has considered section 24 of the Northern Ireland Act 1998 and is satisfied that the Order–
- (a) is not incompatible with any of the Convention rights,
 - (b) does not discriminate against a person or class of person on the ground of religious belief or political opinion, and
 - (c) does not modify an enactment in breach of section 7 of the Northern Ireland Act 1998.

9. EU Implications

- 9.1. Not applicable

10. Parity or Replicatory Measure

- 10.1. Not applicable

11. Additional Information

- 11.1. Not applicable