

# **The Advancement of Religion for the Public Benefit**

## **Introductory Comments**

1. In 2007 the Charity Commission launched a dedicated Faith and Social Cohesion Unit to provide support and expert advice to faith-based charities. The unit aims to strengthen governance of faith-based charities; identify and support organisations that could be but are not currently registered as charities; and improve the regulator's, and society's, understanding of faith-based charities and the contribution they make.
2. The Commission has worked with faith-based charities over the past three years, meeting over 800 faith-based organisations across 11 different faiths. Feedback from representatives of all faiths focused on a desire for more face-to-face advice, tailored guidance and training for trustees from the Commission.
3. The Faith & Social Cohesion Unit consists of a dedicated team to be a specific point of contact and source of advice on issues affecting faith-based charities. The unit's initial programme of work focused primarily on Muslim charities and organisations, but a new Faith Advisory Group of external advisers from a range of faiths will advise the Commission on policy and issues affecting all faith-based charities. The unit will also initiate a new outreach programme, with face-to-face events providing advice and guidance and the opportunity to meet representatives from other faith-based charities. It will also improve the accessibility of essential Commission publications and guidance for charity trustees with English as a second language.
4. It is now a legal requirement for all charities to have charitable purposes which are for the public benefit. The Commission's Consultation on Draft Public Benefit Guidance ended in June 2007 following which the Commission published its general public benefit guidance. Charity trustees will in future have a duty to consider the Commission's guidance on public benefit and whether their charity meets the public benefit requirement. The Commission recognises that charities are keen to understand Commission guidance and to ensure that they are ready to report on their public benefit in the future, and appreciate that there is some anxiety within the religion and belief sector in this regard. They undertook to engage charities and other stakeholders as public benefit guidance was finalised to help charities understand what will be required of them, though they have been at pains to stress the task should not be onerous – at least for the vast majority of charities.
5. The Charity Commission's supplementary consultation on 'Public Benefit and the Advancement of Religion' ended in June 2008 and following extended discussion with faith groups, including the Evangelical Alliance, involving the publication and discussion of draft guidelines, the Commission published its final guidelines after making a number of important amendments just before Christmas 2008. The new guidelines, resulting from the 2006 Charities Act, apply to all religious charities whose financial year began on or after April 1, 2008. While religious public benefit was previously always automatically presumed by the law, the new legislation means churches and religious organisations now have to show this in an annual report. All religious charities now need thoroughly to acquaint themselves with the guidelines and make the relatively modest adjustments necessary to fulfil the new requirements.
6. Further supplementary guidance exploring in more depth the public benefit of education or to prevent or relieve poverty, and charities which charge fees, is also being published.

7. The Evangelical Alliance, has generally welcomed the Charities Act as well as the Charity Commission guidelines following extensive deliberation directly with both Government and Commission. The Alliance has broadly supported the new concept of charities in future having to demonstrate their contribution to public benefit rather than it being presumed as in the past. Despite worries to the contrary, religious charities will still be able to propound beliefs deemed unpopular, for example, with regard to sexuality, and will still be able to have missional objectives and preach the gospel freely, but they will have to be transparent about what they believe. They will also still be able to require biblical norms of behaviour from their adherents, provided they remain within the law. However, some concerns do remain and there will be an ongoing need for wariness and for resistance where appropriate to attempts to undermine Christian ethos. Despite supposed independence of the charitable sector, there is still a potential danger that Christian charities in particular may encounter attempts at political interference as a result of the new public benefit rules. Whilst most obvious outstanding concerns have now been satisfactorily addressed by the Commission, it is still possible that a charity existing exclusively to promote traditional Christian views in a particular area – such as marriage and sexual ethics – could have its charitable status questioned, or where proselytism is involved, especially overseas, evangelism methods may come under scrutiny. Interpretation of the new guidelines cannot be easily divorced from developments in public policy generally and pressure is still likely to be encountered for faith based organisations to restrict their religious character and distinctives when they are seen to come into conflict with secular attitudes.

8. Whilst the benefits of religion and belief do have to be assessed and articulated in satisfactory ways to be comprehensible to a largely secular legal world (because spiritual benefit, for example, may be less easy to quantify) it is important that its distinctive language should not become marginalized in favour of purely secular categories. Spiritual benefit is not a notional concept but its relevance and significance is often only appreciated by experience. The challenge of understanding and recognising the validity, nature and language of religion and belief in terms of its own particular character relating to public benefits needs to be respected and taken on board, not least as religion and belief now forms a major human rights strand of the Equality and Human Rights Commission. Attempts to reduce the language of religion and belief to purely secular/sociological terminology or the lowest common language denominator of ‘non-religious belief systems’ and so-called humanist ‘spiritualised principles’ should be resisted. Whilst it clearly needs to explain itself in understandable categories, in dealing with religion and belief its own terminology should not be discarded whilst attempting to force it into a ‘one size fits all’ secular mould that may be unsuited to its particular nature and characteristics.

9. Requiring religion to speak only the language of the non-religious is a dangerous reductionist notion since secular organisations are frequently diametrically opposed to faith and usually share little in common, notwithstanding attempts by e.g., humanist groups to present themselves on occasion as a secular version of religion. It is therefore crucial that religious charitable organisations continue to be asked the right and the most appropriate questions and are not merely required to check lowest common denominator tick boxes. The growing religious illiteracy in official circles as well as public ignorance of the nature of religious belief needs to be continually challenged and the need for religious education perpetually kept in mind.<sup>1</sup>

10. The Alliance believes that the new Charity Commission guidelines should largely reassure churches and Christian organisations that the new legal requirement to demonstrate the public benefit of religion should not be onerous. Initial concerns that the requirement would be overly demanding for churches have generally been allayed and the Commission has done a good job in

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<sup>1</sup> See also Don Horrocks, “Faith, Tolerance and the Language of Engagement” in *Heythrop Institute for Religion, Ethics and Public Life*, Series 10 (London: 2008), 55-70; Jonathan Chaplin, *Talking God: The Legitimacy of Religious Public Reasoning* (London: Theos, 2008)

consulting, listening and ultimately producing guidelines for churches and religious charities which are in the main clear, balanced and common-sense in nature and should be a valuable aid to compliance. As a result, churches should have little difficulty in demonstrating the benefits they provide to the public. Whilst there is certainly a new challenge involved for churches and religious charities, it is a challenge that should be welcomed. Although one or two concerns do remain, in practice there should be little to fear from the switch away from presumption of public benefit for religion to a requirement to demonstrate it. After all, if it cannot be shown that religious groups are benefiting the public it is reasonable to question why they should receive public tax concessions. There is ready acceptance that religion generally contributes to social and spiritual wellbeing, churches and others will not be forced to undertake community activities (though many of course already do so), and religious activities open to the public will almost certainly be deemed to confer public benefit. Mission and evangelistic organisations can also expect to qualify without difficulty. Religious charities can be reassured that the public propagation and teaching of faith principles will continue to be regarded as beneficial.

The guidelines, along with other helpful associated papers, can be downloaded from the Charity Commission website at: <http://www.charity-commission.gov.uk/news/pblatest.asp>

**February 2009**

# Appendix

## A Summary of the Charity Commission Guidelines *The Advancement of Religion for the Public Benefit*

### Introduction

In December 2008 the Charity Commission published the following supplementary sectoral guidance relating to:

- *The Advancement of Education;*
- *Public Benefit and Fee-Charging;*
- *The Prevention or Relief of Poverty for the Public Benefit;* and
- *The Advancement of Religion for the Public Benefit.*

Although the new guidelines are only an interpretation of the 2006 Charities Act and are not the law itself, they apply to all religious charities in England and Wales whose financial year began on or after April 1, 2008. Trustees will be required to report on their charity's public benefit in annual reports covering periods starting on or after 1 April 2008.

Charity trustees must henceforth have regard to all of the Charity Commission's statutory public benefit guidance that is relevant to their charity. Accordingly, all trustees must be aware of the Commission's general public benefit guidance, *Charities and Public Benefit*, accessible at: <http://www.charity-commission.gov.uk/publicbenefit/publicbenefit.asp>

In addition, charity trustees are required to have regard to the statutory guidance contained in the Commission's supplementary public benefit guidance on any subject that is relevant to their charity's aims, or the way in which they carry out those aims.

For example, a charity might have multiple charitable aims and charge fees for the charity's services or facilities. The trustees must therefore have regard to the supplementary public benefit guidance produced by the Commission for each of the charity's aims, including its guidance on public benefit and fee-charging. The latter is accessible at: <http://www.charity-commission.gov.uk/publicbenefit/pbfeecha.asp>

To accompany the guidance the Commission has also published on its website revised summaries of the responses to each consultation including notes relating to how the Commission itself responded to key revision areas. In addition, the Commission has published a revised *Analysis of the Law Underpinning Charities and Public Benefit* (including amendments which take account of the consultation on Public Benefit and Fee-Charging).

There is also new guidance on the *Promotion of Social Inclusion* (the Commission consulted on this alongside *Public Benefit and the Prevention or Relief of Poverty*) which represents new guidance for charities that wish to have the promotion of social inclusion as one of their charitable aims.

The following represents a brief summary of the supplementary guidance relating to advancement of religion for the public benefit and should prove helpful for trustees of religious charities. However, this summary is only for guideline purposes and is not meant to be exhaustive. **It is important that in cases of doubt trustees seek advice from appropriate charity law experts or the Charity Commission itself.**

All relevant documentation can be downloaded from the Charity Commission website at <http://www.charity-commission.gov.uk/news/pblatest.asp>

In addition, the Charity Commission provides an example with commentary of a model trustees' annual report to demonstrate what the duty to report public benefit might look like in practice. This is accessible on:

<http://www.charity-commission.gov.uk/Library/publications/pdfs/exampleb.pdf>

<http://www.charity-commission.gov.uk/Library/investigations/sorp/pdfs/arddacpb.pdf>

# The Supplementary Guidelines relating to the Advancement of Religion for the Public Benefit

## SECTION A

**Section A** includes a message to religious charity trustees from the Charity Commission Chair Dame Suzi Leather and Chief Executive Andrew Hind.

## SECTION B

**Section B** includes an introduction to the concept of public benefit, how public benefit may be identified, definitions of terminology and details of associated resources.

## SECTION C

**Section C together with Annexes A and B** deal with the definition and characteristics of a religion for the purposes of charity law. They also cover the meaning of ‘advancing’ religion for the public benefit and issues relating to proselytism. In addition, they address the critical importance of charitable aims and whether a charity can have political objectives. **Section C7** deals with excepted charities.

### Definition of a Religion

The guidance reiterates the Charities Act 2006 which states that *religion* includes

- a religion which involves a belief in more than one god, and
- a religion which does not involve a belief in a god.

The intention of the legislation was to make clear that religions that involve belief in more than one god and those that do not involve a belief in a god are included within the meaning of religion derived from existing case law.

Whilst an organisation advancing religion must show that the religion involves belief in a supreme being or entity, it does not have to use that terminology in its objects or literature when referring to, or describing, that supreme being or entity. The guidance illustrates the point that in Buddhism, for example, the terms ‘supreme being or entity’ are inappropriate because Buddhism is a ‘realised’ not a ‘revealed’ religion. It also points out that it is not necessary for a charity advancing religion to use the term ‘worship’ when referring to or describing the relationship between adherents and the supreme being or entity if that terminology is not appropriate for that religion.

Characteristics expected to be associated with a religion for charity law purposes 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 (referred to throughout the guidance as ‘supreme being or entity’);
- 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

## **Charitable Aims and Advancing Religion for the Public Benefit**

To be charitable it is necessary for a religion to be *advanced* and charitable trustees will need to make this clear in their objectives. In general this means promoting, maintaining or practicing religion to increase belief in its aims and focus. **Annexe B** sets out many examples of ways in which charities can advance religion for the public benefit under the headings of

- encouraging and facilitating religious practice by existing followers or adherents, mainly through providing and maintaining places of worship
- raising awareness and understanding of religious beliefs and practices, such as promoting beliefs, books, teachings, religious education, and devotion
- missionary and outreach work
- religious communication
- retreats and pilgrimages
- general support for advancing religion

It is not enough that an organisation does something in the name of religion in order for it to be a charity advancing religion. It has to be shown that the aim of the organisation is to advance the religion in a way that is for the public benefit, and not to further some other, non-charitable, aim. Charities whose aims include advancing religion should, like all charities, operate within the framework of the law that is applicable to them, for example in campaigning on political or other issues. Religion cannot be used as a ‘cover’ to express opinions which would not be for the public benefit if expressed by a non-religious organisation. There must be a link to a religion and the opinions must emanate from that belief system and observe the law of England and Wales.

A charity’s aims are usually found in the objects clause of its governing document, which should adequately and fully express what the organisation is set up to do. All of a charity’s aims should be set out in its objects clause. However, not all charities whose aims include advancing religion have a governing document which sets out its aims in this way. One example involves Church of England Parochial Church Councils (PCCs) which are governed by an ecclesiastical measure which sets out some of the ‘functions’ of a PCC which form the basis of the aims.

Any charity in doubt about what its aims are should seek advice from an appropriate governing body or from the Charity Commission. The aims are essential when considering the public benefit of any charitable organisation because:

- each of a charity’s aims must be for the public benefit;
- only benefits that arise from carrying out those aims can be taken into consideration; and
- the beneficiaries must be appropriate to the aims.

It is recognised that charities whose aims include advancing religion can have very broad aims and that there might be an overlap with other charitable aims such as the advancement of education or the prevention or relief of poverty. Where charities whose aims include advancing religion carry out other such aims as a genuine expression of that religion there is no need to include these activities as separate aims.

It can sometimes be difficult to word the objects clause as a charitable aim in a way that the law recognises as charitable. An incorrectly worded objects clause, or an objects clause that does not correctly express the organisation’s aims, might not only cause problems when registering the organisation, it can also lead to difficulties when assessing the organisation’s public benefit. With charities whose aims include advancing religion, it should be clear exactly what religion is being advanced and whom the organisation’s aims intend to benefit and how. The following are

some examples of the ways in which charities whose aims include advancing religion might express those aims in their objects clause. This is not a definitive list:

- “To advance the [insert basis of faith] [faith] [religion] for the benefit of the public in accordance with [the statements of belief appearing in the schedule] [the following doctrines: ...”]
- “The advancement of the [insert basis of faith] religion mainly, but not exclusively, by means of broadcasting [insert basis of faith] messages of an evangelistic and teaching nature.”
- “To advance the [insert basis of faith] religion in [insert area of benefit] for the benefit of the public through the holding of prayer meetings, lectures [public celebration of religious festivals] producing and/or distributing literature on [insert basis of faith] to enlighten others about the [insert basis of faith] religion”.

### **Changing objects**

Where a charity reviews its aims and considers that they need to be updated to reflect accurately what it does, the Charity Commission can advise on this. They will consider what the charity does and how this can best be reflected in its objects clause in a way that is consistent with charity law.

### **Proselytism**

The guidance also makes it clear that is not necessary for a faith-community to seek converts in order to ‘advance’ religion. In the cases of religions to which one must be born and to which one cannot convert, such as Sikhism, advancement may be concerned with the ‘personal and social effects’ of the practice of the religion in question. On the other hand, the Commission has also accepted that seeking converts can be a valid means of advancing belief in that religion and can therefore be regarded as for the public benefit – always providing that proselytising does not cause harm.

The Charity Commission recognises that proselytising or seeking to convert someone to a faith or religion is used by many charities advancing religion as an established and accepted means of attracting new followers or adherents. In some religions proselytising is seen as an essential part of the outworking of the religion. For example, it is appreciated that Christians regard evangelising as a central part of their religion. In the majority of cases, proselytising is carried out sensitively and without coercion and does not present any public benefit difficulties. However, there are circumstances in which the way in which proselytising is carried out, or the effects of proselytising, could potentially affect public benefit, such as where it involves:

- exerting improper pressure on people in distress or need; or
- activities that entail the use of violence or brainwashing; or
- activities offering material or social advantages with a view to gaining new members of the religion.

### **Promoting Particular Tenets of Religion**

Some charities whose aims include advancing religion might choose to concentrate on promoting particular tenets of the religion in order to further what they believe to be an inherently important aspect of that religion. Provided the purpose is not so narrow as to produce either insufficient public benefit or have little consideration for the broader teachings of the religion, this should not affect the organisation’s charitable status.

For example, a charity advancing the Islamic religion might focus on enabling Muslim people in hospital to observe the requirements of the Islamic Halal practice

### **Can a Charity have Aims that are Political?**

Effectively, charities that advance religion clearly enjoy the same freedom as other charities to engage in campaigning and political activity. A charity that advances religion may, therefore, choose to focus most or all of its resources on political activity for a period of time. However, religion cannot be used as a cover to advance a particular political viewpoint.

To be a charity an organisation must be established only for charitable aims, which are for the public benefit. A charity cannot exist for a political aim, which is any aim directed at furthering the interests of any political party, or securing or opposing a change in the law, policy or decisions either in England or Wales or in other countries. An organisation will not be charitable if its aims are political.

Campaigning and political activity can be legitimate and valuable activities for charities to undertake. Charities can campaign for a change in the law, policy or decisions where such change would support the charity's aims. Charities can also campaign to ensure that existing laws are observed. However, political campaigning, or political activity must be undertaken by a charity only in the context of supporting the delivery of its charitable aims. Unlike other forms of campaigning, it must not be the continuing and sole activity of the charity.

There may be situations where carrying out political activity is the best way for trustees to support the charity's advancement of religion aims. A charity may choose to focus most, or all, of its resources on political activity for a period. The key issue for charity trustees is to ensure that this activity is not, and does not become, the reason for the charity's existence.

An organisation cannot be established with the aim of calling for changes in the law because of its interpretation of religious beliefs. This would be regarded as a political aim and therefore not charitable. Religion cannot be used as a way of advancing a political viewpoint which happens to be held by a religious person.

For further information see the separate guidance produced by the Charity Commission entitled *Speaking Out: Campaigning and Political Activity by Charities (CC9)* at: <http://www.charity-commission.gov.uk/publications/cc9.asp>

### **Excepted Charities**

There are some charities linked to some specific denominations whose aims include advancing religion that are currently excepted from the requirement to register as a charity. Changes introduced by the Charities Act mean that that exception will no longer continue and so those charities will, starting in February 2009, be required to register. Initially, only excepted charities with an annual income of £100,000 or over will have to register. Those under the £100,000 threshold do not currently have to register, but are still subject to the Commission's regulatory authority.

It is likely that some churches which turnover less than £100,000 may be tempted to think that they do not have to do anything, when in fact they are not connected with the denominations named in the relevant regulations which make churches excepted. There is quite a widespread but incorrect belief that all churches were excepted.

This £100,000 threshold is an interim level and may be reduced in the future following a review of the Charities Act. There will be a review of the Charities Act five years after its implementation. Part of the registration process includes demonstrating that the public benefit requirement will be met. However, for many types of charity, approved governing documents and special arrangements regarding registration (including the need to demonstrate public benefit) are being agreed with relevant umbrella bodies to simplify this process. Further details are set out on the Charity Commission website under 'Registering a Charity' at: <http://www.charity-commission.gov.uk/registration/default.asp>

## SECTION D

**Section D** deals in detail with how public benefit is identified and assessed and focuses on the Commission's *Public Benefit Principle 1* that there must be an identifiable benefit or benefits. It also covers the concept of *Detriment or Harm* which is covered in greater detail in **Annexe C**.

The Charity Commission publication *Charities and Public Benefit* sets out the following important points to consider when deciding whether an organisation's aims meet the 'benefit' principle of the public benefit requirement:

**Principle 1a** It must be clear what the benefits are

**Principle 1b** The benefits must be related to the aims

**Principle 1c** Benefits must be balanced against any detriment or harm.

Section G8 of *Charities and Public Benefit* suggests a number of questions which charity trustees may find useful as a way of self-assessing the 'benefit' aspect of their charity's public benefit, and to provide information that will help assess whether or not an organisation's aims are for the public benefit.

### Assessing Public Benefit

It is not relevant for the purposes of charity law whether the substance of religious doctrines can be proven to be 'true'. As between different religions the law is neutral. However, whether a religious organisation's aims are for the public benefit is a question of judgement. The Charity Commission has to decide (as would the Charity Tribunal or the Courts) whether there is public benefit in the light of the evidence and facts before them.

To be recognised as charitable, all organisations advancing religion must be able to show that there is a moral or ethical framework which is promoted by the religion. In charity law, it is the existence of an identifiable, positive, beneficial moral or ethical framework that is promoted by a religion which demonstrates that the religion is capable of impacting on society in a beneficial way.

For many followers or adherents, the most significant benefit they might identify is the meaning that religion gives to their lives and the way in which it contributes to their spiritual well-being. It helps to develop their spirituality (including strengthening their relationship with their supreme being or entity) as well as providing a moral or ethical framework to live by. This moral or ethical framework is considered by many to offer benefits to wider society, as well as individual comfort, solace and a sense of purpose.

As is the case for other charitable purposes, if it is not possible to demonstrate a benefit, then the law cannot take account of it in assessing public benefit. The benefits to the public should be capable of being recognised, identified, defined or described but that does not mean that they also have to be capable of being quantified. Benefits that can be quantified and measured may be easier to identify but non-quantifiable benefits are also taken into consideration, provided it is clear what the benefits are. The benefits may or may not be physically experienced. The Commission realizes that often in the case of charities whose aims include advancing religion some of the benefits are not tangible and could be potentially difficult to identify. However, this is not to say that a public benefit assessment would only take account of tangible, practical benefits.

The Commission has not considered it possible to produce a definitive list of the different sorts of benefits that a charity advancing religion might be able to demonstrate. However, in addition to providing a moral or ethical framework, where there is sufficient evidence of benefit to society, they have provided the following examples of ways in which advancing religion has the potential to be for the public benefit:

- the provision of sacred spaces, churches and worship services;
- the provision of public rituals and ceremonies;
- contributing to the spiritual and moral education of children;
- contributing towards a better society for example by promoting social cohesion and social capital;
- carrying out, as a practical expression of religious beliefs, other activities (such as advancing education or conflict resolution, or relieving poverty), which may also be charitable;
- contributing to followers' or adherents' good mental and physical health; aiding the prevention of ill health, speeding recovery and fostering composure in the face of ill health;
- providing comfort to the bereaved;
- healthcare and social care.

It is not necessary for a charity advancing religion to have to demonstrate all of the types of benefit listed above. It may be sufficient to demonstrate just one benefit.

### **Detriment or Harm**

In assessing the public benefit of an organisation's aims, the Charity Commission has also take into account any detriment or harm that may flow from the organisation carrying out its aims. Whilst there could be cause for concern in this section, importantly, the final guidance is emphatic that any claim that detriment or harm is caused by a charity that advances religion - such as a claim that it promotes hatred or violence - must be accompanied by "objective and informed evidence" for it to be taken seriously. It is now apparent that general disagreement with the beliefs or activities of a particular religion is not enough: public opinion will be relevant only in the event that specific, verifiable detriment or harm is caused by the actual or proposed activities of a charity.

In *Charities and Public Benefit* the Commission cited the following examples of things that might be evidenced to be detrimental or harmful:

- something that is damaging to the environment;
- something that is dangerous or damaging to mental or physical health;
- something that encourages or promotes violence or hatred towards others; and
- unlawfully restricting a person's freedom.

Also, no organisation that has aims that are illegal can be a charity.

### **The Need for Evidence**

As with other charities, in the same way that public benefit must be capable of being demonstrated, so must detriment or harm where this is an issue. In assessing the public benefit of charities whose aims include advancing religion the Commission will consider any evidence of significant detrimental or harmful effects of that organisation carrying out its aims in its particular circumstances.

General disagreement with the beliefs, activities or practices of a particular religion does not constitute evidence of the existence of detriment or harm. An organisation's public benefit will be affected where there is evidence of significant detriment or harm from what the organisation proposes to do, or practices, which outweigh the benefits of the organisation carrying out its aims.

In some cases detriment or harm might arise not from general concerns about the nature of the religion, but from the abuse or misuse of religious teachings due to misinterpretation, misapplication or perversion of some of the narratives and/or doctrines and teachings of the religion. In other cases, detriment or harm might arise as a result of the way in which a particular religion is practised. In such cases, for the organisation's aims to be for the public benefit, the Commission would have to be satisfied that either:

- any potential detriment or harm is outweighed by the benefits; or
- there is evidence of the public benefit of promoting the particular practice or doctrine.

### **Unlawful and Lawful Practices**

In the majority of cases where a particular practice or activity gives rise to significant detriment or harm, it is likely to be because it is illegal. Where that is the case, it will be clear that such activities are not charitable for the public benefit.

For example, the Racial and Religious Hatred Act 2006 outlaws the use of threatening words or behaviour intended to incite hatred against groups of people because of their religion.

Detriment or harm is not, however, simply a matter of whether or not something is illegal. There may be occasions in which there is evidence to show that, whilst not unlawful, significant detriment or harm arises from the way in which a particular organisation is advancing religion. Like all Commission decisions on public benefit, they will consider the effect of this on the organisation's public benefit based on the available objective and informed evidence and taking into account all the circumstances of the case.

The Charity Commission encounters from time to time situations where the activities of a charity advancing religion could potentially lead to detriment or harm or attract accusations of detriment or harm.

**Annex C** sets out examples of what might constitute detriment or harm:

- **Charities carrying out activities internationally**

No organisation that has aims that are illegal, or that intentionally deceives or misrepresents its aims and so is a sham, can be a charity. As recognised charities in England and Wales are subject to the jurisdiction of the High Court, this means that their aims cannot be illegal under the law of England and Wales.

The law of England and Wales is not universal and the laws of other countries will differ. This means some charities that are registered in England and Wales might have aims, or might carry out their aims in a way, that may be illegal in another country. For example, charities whose aims include advancing religion and who wish to proselytise overseas should be aware that proselytising, whilst legal in England and Wales, may be illegal in some countries. The general position is that if it is charitable to carry out something in England and Wales, it will also be charitable if carried out in other countries by a charity registered in England in Wales. Similarly, if something is considered to be of detriment or harm if carried out by a charity in England and Wales, it will also be considered to be of detriment or harm if carried out in other countries by a charity registered in England and Wales.

For example, detriment or harm might occur where the carrying out of the charity's aims in a country where it is illegal to do so might:

- expose the charity's staff and volunteers to harm, including risks to their personal safety or liberty – for example where staff or volunteers are exposed to risks of arrest and imprisonment (even where the staff and volunteers choose to work in areas of risk whilst knowing of the risks involved); or
- stir up conflict within the country they are working in, possibly endangering the lives of their proposed beneficiaries – for example, disseminating religious literature in a country that is experiencing religious conflicts where that would further inflame the conflict.

The Charity Commission publishes separate guidance, *Charities Working Internationally*, which can be accessed at: <http://www.charity-commission.gov.uk/supportingcharities/cwi.asp> . This states that "In cases where there is a risk that an activity contemplated by the trustees in a foreign country will be subject to local legal challenge, the trustees should assess the extent of the risk that they would be running and the extent to which that risk could be removed or reduced. In these situations, the trustees should consider extremely carefully what course of action will be in the best interests of the charity using both their knowledge of local conditions and the needs of their beneficiaries. They would need to take appropriate legal and other advice. Finally they should balance the benefits of carrying out that activity against the dangers and disadvantages, including the potential human, financial and reputational cost, of doing so."

We did have serious concerns at consultation stage about the section on international activities. However, the previous suggestion that charities operating internationally should consider whether their activities might affect the diplomatic and economic interests of the United Kingdom has been dropped after representations from the Evangelical Alliance and others. It was pointed out to the Commission that the fostering of economic and diplomatic relations was not among the objectives of the charities concerned.

- **Something that is dangerous or damaging to mental or physical health**

A view that a charity's activity is dangerous or damaging to mental or physical health, which might affect public benefit, would need to be supported by objective and informed independent medical opinion. An example of this type of detriment or harm is the refusal to allow medical treatment, or the taking of medicines, on religious grounds. The question of detriment or harm in this case hinges on a question of personal choice.

The withholding, on religious grounds, of medical treatment without someone's consent, or for children or other vulnerable people, is a contentious area. Factors the Commission would take into consideration include:

- whether consent is withheld because to administer such treatment would be contrary to fundamental aspect of the religion;
- whether the withholding of consent is against the law, or is managed by the law in another way, for instance by the state taking over the power to consent.

Before reaching any conclusions about whether this affects the public benefit of an organisation's aims, the Commission would need to consider whether any possible damage to mental or physical health outweighs the general benefits of people having the freedom to follow their religion. Whilst exercising personal choice regarding medical treatment might not affect public benefit, public benefit is more likely to be an issue where an organisation advancing religion seeks to actively discourage members of the public in general from seeking medical treatment. Public benefit might also be called into question where there is evidence that the way in which a particular organisation advances a religion can be potentially damaging to a person's mental health, for example because of the techniques that it uses.

However, the Commission would not regard something as dangerous or damaging where the choice of whether to take part is made by a fully consenting adult, and the practice of not taking medicine or undergoing treatment can be justified through the teachings of the religion. For example, in the case of Christian Science (a non-medical religious healing system that relies on spiritual means through prayer to address illness, injuries and other conditions) those who practise it remain free at all times to choose medical treatment or any alternative treatments in preference to Christian Science healing.

- **Something that encourages or promotes intentional threats of violence or hatred towards others**

The law will not be drawn into the truth or otherwise of religious narratives and/or doctrines. Charity law recognises that some religions may speak against practices or behaviours which others in society believe are acceptable or positive. However, public benefit will be affected in the case of any organisation advancing religion which promotes hatred or violence or criminal acts towards others.

For example, if proselytising were carried out in a way which resulted in a threat to public order or other harmful outcomes, the Commission would need to assess the detriment or harm and whether the positive aspects of the religion could outweigh the negative or detrimental.

Another area of difficulty is where people hold certain adverse views about other people of a different ethnic background or religion from their own. It is one thing to hold these views but it is quite another actively to promote those views where they could cause harm. It is a question of balancing the right to hold views and the responsibility to respect everyone in society. The Commission would need to consider what effect promoting those views would have on the community and what would be the public benefit in promoting those views? Would promoting those views cause harm to certain persons in the community, for example?

- **Unlawfully restricting a person's freedom**

Some organisations advancing religion encourage their followers or adherents to live together in a religious community. Provided that members of the community are free to exercise personal choice and are at liberty to leave the community without intimidation or threat of repercussions, public benefit will not be an issue on that ground.

The freedom to exercise personal choice is not just an issue that applies to religious communities. To be for the public benefit, charities whose aims include advancing religion must not unlawfully

restrict the freedom of their followers or adherents to exercise personal choice by changing their beliefs or leaving a particular religion, or branch of religion.

## SECTION E

**Section E** also deals with the identification and assessment of public benefit and especially who the beneficiaries are, focussing on the Charity Commission's **Public Benefit Principle 2** that benefit must be to the public or a section of the public. This section also covers the question of restricted access or membership and whether behavioural norms can be required of adherents. Other questions addressed include receipt of private benefit and charging for services and facilities.

The Charity Commission publication *Charities and Public Benefit* sets out the following important points to consider when deciding whether an organisation's aims meet the 'public' principle of the public benefit requirement:

**Principle 2a** The beneficiaries must be appropriate to the aims

**Principle 2b** Where benefit is to a section of the public, the opportunity to benefit must not be unreasonably restricted:

- by geographical or other restrictions; or
- by ability to pay any fees charged

**Principle 2c** People in poverty must not be excluded from the opportunity to benefit

**Principle 2d** Any private benefit must be incidental

Section G8 of *Charities and Public Benefit* suggests a number of questions which charity trustees may find useful as a way of self-assessing the 'public' aspect of their charity's public benefit, and to provide information that will help trustees of charities whose aims include advancing religion to assess whether or not an organisation's aims are for the public benefit.

### • **The Intended Beneficiaries**

There are now many organisations set up to advance religion (and there are many diverse religious traditions present in UK society, the advancement of each of which may be charitable under the law). All of them, to be recognised as charitable, have to demonstrate that their aims are for the **public** benefit; it would not be sufficient for any such organisation to show that it is established solely for the benefit of the followers or adherents of the religion.

Considering whom the aims of an organisation advancing religion are primarily intended to benefit is important when assessing whether the organisation benefits the public or a section of the public. With charities whose aims include advancing religion, it is considered that the beneficiaries are normally the followers or adherents, the wider church and the public generally, or, in the case of a charitable religious order, the beneficiaries are the members of the order and the wider public. In some cases, the 'wider public' can benefit by being able to participate in the rites and services of the religion, or by, for example, being the recipient of a charitable act undertaken by a follower or adherent as part of the practice of their religious belief.

In respect of charities whose aims include advancing religion, public benefit might be satisfied where the religious beliefs and practices, reflected in the doctrines and codes of the particular religion, encourage its followers or adherents to conduct themselves in a socially responsible way in the wider community. The wider public benefits when the values held and expressed by the religion are put into practice in a way that leads to the moral or spiritual welfare or improvement of society. The benefit to the wider public would be demonstrated by the followers or adherents putting these values into practice and this could also include, for example taking positive actions to help others in

society, such as visiting people who are distressed, sick or dying, or providing food and shelter to the homeless.

- **Defining the beneficiaries where the benefit is to a section of the public and what restrictions are permissible regarding those who can have the opportunity to benefit**

Public benefit would not be shown where the practices of the religion are essentially private or limited to a private class of individuals not extending to the public generally. Where the benefit is not to the public generally, it can be to a section of the public where restricting benefit in that way is reasonable and relevant to the organisation's charitable aims. Restrictions cannot be arbitrary and must be justifiable; public benefit will be affected where the restrictions are unreasonable.

A restriction on who can have the opportunity to benefit may be reasonable:

- where the class of people who can benefit is sufficiently wide or open in nature (given the charitable objects to be carried out and the resources available to the charity) to constitute a sufficient section of the public; or
- because the class of people whom the aims are intended to benefit have a particular charitable need which justifies restricting the benefits to them; or
- where there are restrictions on the class of people who may be followers or adherents of the religion but the wider public benefits from the positive behaviours of the followers or adherents promoted by the doctrines of that religion.

For example, it is acceptable for a charity advancing Judaism to restrict its activities to people within the Jewish community because of the benefits to the wider public from the practice of those religious beliefs by members of that community. Similarly, it is accepted that within the Jewish religion there are certain restrictions, such as the study of the Torah or Jewish texts which, by nature, are targeted at men, not women. However, women who wish to study these may do so separately.

Charities should provide as much benefit as possible given their particular circumstances. For example, where one of the objects of a charity established to advance religion is to offer aid, it would be natural that the availability of resources might reasonably dictate any restrictions on who can benefit from that aid.

The actual number of people who benefit from a charity advancing religion may be quite small provided that the opportunity to benefit is available to a sufficient section of the public. For example, a chapel situated in a rural, sparsely populated area might only have a single figure congregation because of its isolated position. Provided that the services at the chapel are open to all who wish to attend, this small number would not affect public benefit.

- **Can a charity that provides a place of worship restrict access?**

It is reasonable for a charity which advances religion that provides a place of worship to restrict access to the followers or adherents of that religion, provided that the definition of who can be a follower or adherent is sufficiently open. It is also reasonable when conducting personal ceremonies, such as naming, marriage and funerals, for access to the place of worship **at those times** to be restricted to people who are participating in those ceremonies.

It is not expected that a charitable place of worship be open at all times. Clearly it is reasonable for a place of worship to be locked when not in use and often concerns about security and/or racial or religious abuse can mean that a place of worship cannot be left unattended so that members of the public can simply enter the building when they wish for quiet contemplation. However, to ensure that the place of worship is sufficiently accessible for the public to benefit, it would be expected that

adequate provision be made to inform people when they can enter the premises – a prominently displayed notice outside the property for example.

There may be circumstances in which the access to the place of worship is so restricted, beyond what is reasonable, that the private benefit might outweigh any public benefit. For example, a place of worship that only ever conducted private ceremonies and no public worship would not meet the public benefit requirement.

- **Conformity to certain behavioural norms**

Charities whose aims include advancing religion can require their followers or adherents to comply with the religiously-derived norms of behaviour promoted by that religion. However, where doing so involves breaking the law, or where there is evidence of detriment or harm being caused, this will affect public benefit.

Organisations whose aims include advancing religion are encouraged to be open and transparent about views presented by the organisation that, in a secular context, could be viewed as discriminatory. This is not to say that these views cannot be held, but that charities whose aims include advancing religion should be open about their views so that members of the public are able to make an informed choice about whether they attend or support organisations holding those views.

- **Receipt of private benefit**

A private benefit is a benefit that a person or organisation receives other than as a beneficiary of a charity. Private benefits can range from one-off payments for services, such as painting a charity's premises, to a contractual arrangement for on going services to achieve or support a charity's aim. To be charitable, such arrangements must be incidental to carrying out the charity's aims or happen as a necessary consequence of carrying out the aims. For further guidance on this see section F12 of *Charities and Public Benefit*.

Any private benefits will usually arise either as a necessary but incidental way of the organisation furthering its aim of advancing religion, or as a consequence of doing so. In both cases, the trustees must be satisfied, on reasonable grounds, that the activity which results in a private benefit is an effective way of furthering their charity's aim of advancing religion.

- **Benefits to religious leaders**

Any benefits given to religious leaders must be reasonable and the trustees must be satisfied that they are necessary for the proper administration of the charity. For example, the benefits of providing a vicarage to a Church of England priest or minister are clearly necessary and incidental. However, the Charity Commission will examine any evidence of private benefit to religious leaders that is more than legitimately incidental. If the purpose of an organisation is to enhance the wealth of the leader or leaders of a religion, this would not be charitable.

Examples of the types of private benefits to religious leaders which might arise include:

- the payment of subsistence, accommodation and other living expenses;
- the payment of remuneration for their services;
- the enhancement of the leader's personal reputation or the reputation of their ministry;
- increased income from the sale of merchandise, such as videos, books and tapes in which the leader has an interest; or
- an increase in the value of their associated intellectual property rights or the payment of other personal gifts to the leader.

These sorts of benefits may or may not be incidental depending upon the level of benefit that arises.

- **Closed religious orders**

A charity's aims must be for the public benefit, not just for private benefit. So, simply having a religious belief, or being a religious person, is not advancing religion for the public benefit. That is why closed religious orders that do not give the wider community the opportunity to benefit in a demonstrable way have been held by the Courts not to be charitable.

- **Benefits to members of a religious community**

Some charitable religious orders continue to look after ageing members of the order, by, for example, providing accommodation and a pension. Usually, those members will have given up possessions when they joined the organisation. They have been engaged in various charitable works on the basis that their reasonable and modest personal needs would be met. The meeting of those continuing needs after retirement is no more than a legitimate working out of the understanding on which the charitable work was undertaken in the first place. The Commission would regard the private benefits to those retired members of the order to be legitimately incidental. It may also be the case that looking after those in need could be undertaken as part of the organisation's charitable religious aim.

However, in other circumstances, the Commission may take the view that benefits to members of a religious community are more than incidental. For example, an organisation set up to advance religion operates as a religious community whose small number of members and the trustees derive significant personal benefit from the lavish property they reside in, financed by their trading activities, which are extensively interwoven with the operation of a commercial company. The benefits here would be more than incidental since the amount of charitable activity is minimal and any public benefit is outweighed by the extensive private benefit derived by the members of the religious community.

- **Non-incidental private benefit**

The following are examples of the types of non-incidental private benefit that might arise in charities whose aims include advancing religion:

- paying excessive expenses of the religious leaders and sometimes their families including:
  - very generous salary;
  - accommodation (beyond that commensurate with need);
  - travel (including mode of travel e.g., private jet);
  - elevation of the status of the founder of a religion (and possibly of their family too) including self promotion and power;
- promotion of the teachings of a religious leader who is still alive including book tours, seminars, receipts of royalties from publications;
- religious communities, for example where, in addition to free accommodation, expenses of an over-generous scale are given and sometimes paid employment is also offered;
- the upkeep of private chapels to which the general public have no right of access;
- the saying of private masses or the upkeep of a particular grave.

- **Charging for services and facilities**

Many charities advancing religion ask their followers to make regular payments to the organisation (often through the Gift Aid scheme), sometimes based proportionately on their income. This is a

well-established practice and can be voluntary or mandatory. If the level of payment is such that people in poverty are unable to access the services and facilities offered by the organisation, its public benefit may be called into question. If financial contribution is used in practice (if not officially) as a way of restricting who can join or benefit, for example if there is any pressure, covert or otherwise, put on the follower or adherent to pay regardless of their ability to do so, this could call into question the public benefit of the organisation's aims.

Examples of the types of services that charities whose aims include advancing religion might reasonably charge for include:

- ceremonies, such as naming, marriage, or funerals;
- education and teaching;
- saying prayers for the deceased;
- counseling, including marriage counseling;
- retreat;
- exorcisms;
- pilgrimages, Hajj;
- use of property;
- religious artefacts or jewellery;
- religious stationery, e.g. Christmas or Diwali cards;
- media:
- books;
- magazines;
- DVDs and CDs (e.g. of choir performances).

People in poverty are a charitable beneficiary class and therefore benefits can be restricted to them. However, they cannot be excluded from benefiting simply because they cannot afford to pay any fees charged. There must be some other material way, related to the charity's aims, in which they can have the opportunity to benefit. This is not to say that people in poverty actually have to benefit; it is the opportunity to benefit that is the issue, not the actual enjoyment of benefit.

Similarly, where faith healing is a part of the religion, if a charge is made for the healing, which would exclude people in poverty from benefiting from the healing, some other way of enabling them to benefit should be provided.

Not all charities whose aims include advancing religion charge for their services, and some leave the choice of payment with the members of the public. Where charges are made, often concessionary rates may apply.

In relation to study courses, if the tenets of the religion are only available as a course of study and that course is only available on payment, the Charity Commission would need to consider to what extent the spiritual development of the follower or adherent is dependent upon their ability to pay. They would also need to consider to what extent those costs might exclude people in poverty. See the Commission's separately published guidance *Public Benefit and Fee-charging*.

## SECTION F

**Section F** deals with trustees' duties to report on public benefit

Charity trustees have a new duty to report in their Trustees' Annual Report on their charity's public benefit. Most charities already explain their activities in their Trustees' Annual Report. This information must now be set in the context of the charity's aims to show how in practice the aims have been carried out for the public benefit. The level of detail trustees must provide will depend on whether their charity is above or below the audit threshold.

- **For smaller charities**, below the audit threshold, trustees must now include a brief summary in their Trustees' Annual Report of the main activities undertaken explaining how these furthered the charity's aims for the public benefit. The summary should also confirm that the trustees have had regard to the Charity Commission's public benefit guidance, where relevant. Trustees can, of course, provide fuller public benefit statements if they wish.
- **For larger charities**, above the audit threshold, trustees must provide a fuller explanation in their Trustees' Annual Report of the significant activities undertaken in order to carry out the charity's aims for the public benefit, as well as their aims and strategies. They must explain the charity's achievements, measured by reference to the charity's aims and to the objectives set by the trustees. It is up to the charity's trustees to decide how much detail they want to provide to clearly illustrate what their charity has done in the reporting year to meet the requirement; the Charity Commission states that it will not be prescriptive about the number of words or pages needed. But a charity that said nothing on public benefit in its Trustees' Annual Report, or produced only the briefest statement with no detail, would be in breach of the public benefit reporting requirement.

The trustees can describe in their report what were the main benefits to their beneficiaries by using examples and, if appropriate, statistical information explaining how the religion was advanced for the public benefit.

Charity trustees are required only to report how their charity has met the public benefit requirement. Trustees of grant-making charities are not required to establish whether charities they make grants to comply with the public benefit requirement. This would be for the trustees of the charity receiving the grant to address.

## SECTION G

**Section G** describes the role and approach of the Charity Commission in assessing public benefit and outlines the appeals procedure. There is helpful guidance on how the Commission will approach potentially controversial public aspects such as consideration of current economic and social circumstances, public opinion and conflicting moral views.

The Charity Commission is the registrar and regulator of charities, including charities whose aims include advancing religion. It is not the regulator of religion itself and cannot make subjective or value judgements as to the truth or worth of religion or religious beliefs. Its role as registrar and regulator is to ensure that registered charities have charitable aims that are for the public benefit. The public benefit requirement is not intended to outlaw or prohibit any particular religious beliefs or practices; rather it is to determine whether or not a particular organisation with aims to advance a religion qualifies as a charity.

- **How will the Charity Commission assess the public benefit of charities whose aims include advancing religion?**

The Commission will assess whether the aims of all organisations applying to register as charities are for the public benefit and whether charities that are already registered meet the public benefit requirement. They propose to do this by carrying out research studies on the extent to which different types of charity are meeting the public benefit requirement and by working with representative professional and umbrella bodies, such as the Evangelical Alliance, and with users of those charities.

- **Detailed assessments of individual organisations**

In some cases the Commission might need to carry out detailed assessments of individual charities. In those cases, they will ask each individual organisation to demonstrate that its aims, and what it is doing to carry out those aims, will be for the public benefit. Where appropriate, the Commission are willing to work with umbrella and national bodies to help assist their members in this.

- **What if changes are needed?**

It may be that in some cases, changes will have to be made to an organisation to enable it to meet the public benefit requirement. Where that needs to happen, the Commission will advise the trustees on why they consider the organisation does not meet the public benefit requirement, and give clear reasons and advice on what happens next where it is not possible for the organisation to meet the requirement.

No charity will be expected to make changes overnight and the Commission will take reasonable account of how much time and resources might be needed by a charity that needs to make changes in order to meet the requirement.

- **Breach of trust**

A breach of trust can arise where trustees act outside their duties or powers, including using their charity's property and other resources for something that falls outside the charity's aims. If the Commission considers that trustees might, inadvertently or otherwise, be acting in breach of trust they will ask the trustees to change the way in which they are carrying out their charity's aims in order to meet the public benefit requirement. Therefore, in this guidance, where it is indicated that trustees might be asked, in certain circumstances, to show a link between the activities and their charity's aims, or to explain why they are carrying out their charity's aims in a particular way, this might be required either to show that they are carrying out their charity's aims for the public benefit or to show that they are not acting in breach of trust.

- **Disagreeing with Charity Commission decisions**

Where the Charity Commission makes a public benefit decision which affects whether a charity remains as a charity, or on whether the way it operates is for the public benefit, the charity, or anyone affected by its decision, who disagrees with the regulatory action that the Commission takes, can seek a review of that decision using the Commission's internal decision review procedures. If they consider it necessary, they can make a further appeal to the Charity Tribunal or the Courts. However, by working constructively with charity trustees and undertaking extensive public consultation on its public benefit guidance the Charity Commission anticipates that such circumstances would be rare.

For further details see section H of *Charities and Public Benefit*.

- **What will the Charity Commission take into account when assessing public benefit?**

- **Presumption of public benefit**

There is no longer a presumption of public benefit for charities whose aims include advancing religion. The Commission is under a statutory duty to consider the specific aims of an organisation and to assess whether the way in which it carries out those aims meets the public benefit requirement.

- **Assessing the public benefit of an organisation advancing religion**

Where the Charity Commission (or the Charity Tribunal or the Courts) have recognised that a particular religion meets the charity law definition of a religion, and has beliefs, tenets and practices that are capable of meeting the public benefit requirement, it will not be necessary for each new organisation that advances that religion to show that it meets that definition. However, each individual organisation will itself still have to show that its own aims, and what it is doing to carry out those aims, will be for the public benefit. Where appropriate the Commission is willing to work with umbrella and national (religious) bodies, such as the Evangelical Alliance, to help them assist their members in this.

For example, although the beliefs, tenets and practices of Christianity meet the charity law definition of religion and are capable of being advanced for the public benefit, a closed Christian order, that does not interact with the wider community, would not meet the public benefit requirement. This is because a fundamental part of the public benefit requirement is that the benefits that are identified must be sufficiently available or accessible to the public. So where the practices of the organisation advancing religion are essentially private or limited to a private group of individuals, this requirement would not be met.

- **Benefits must be related to the aims**

Importantly, the final guidance helpfully points out that there might be broad overlap between a charitable aim of advancing religion and other charitable purposes, such as the advancement of education and relief of poverty. Where a charity carries out such activities as a genuine expression of the religion it advances, there is no need for the charity to carry out these activities under separate charitable purposes.

Only those benefits that arise as a result of a charity carrying out its charitable aims are taken into account when assessing public benefit. It is recognised that charities whose aims include advancing religion can have very broad aims and that there might be an overlap with other charitable aims such as the advancement of education or the prevention or relief of poverty. Where charities whose aims include advancing religion carry out other such aims as a genuine expression of that religion there is no need to include these activities as separate aims.

However, there might be instances where benefits arise from what an organisation advancing religion does which are not related to its aims. For example, a church might keep historical records on births, deaths and marriages within the parish covering several hundred years which it makes available for public inspection and/or study. Another example is the Mormon's Family History Centres which help members identify their ancestors and provide temple ordinances for them. The Church of Jesus Christ of Latter-Day Saints believes that families can be united as husbands and wives, where marriages can continue throughout this life and after death, and as parents and children where children can be 'sealed' to their parents so

that the relationship continues after death. The Church members search for information regarding their ancestors so that they may perform the marriages and ‘sealings’ on their behalf. Where a charity advancing religion has these records, and makes them available for public inspection, the trustees might wish to adopt a secondary object, covering the maintenance and upkeep of church records for the public benefit to ensure that the benefit of this is also included in a public benefit assessment of the charity’s aims.

- **Current social and economic circumstances**

Section D6 of *Charities and Public Benefit* confirms that the Commission’s approach to decisions about what is charitable, and what is or is not for the public benefit, will continue to be informed by what is relevant and appropriate for current social and economic circumstances. This has long been part of the recognised approach of the Charity Commission and the Courts. But neither the Commission nor the Courts have the remit (or the desire) to change or try to modernise traditional long-held religious beliefs. This is stated explicitly in *Charities and Public Benefit*. It is not relevant when assessing public benefit whether some might regard certain long-held religious beliefs as old-fashioned or out of step with the views of many others in society. What matters is that an organisation’s aims, and the way in which it carries out those aims are, demonstrably, for the public benefit.

- **Public opinion**

As the publication *Charities and Public Benefit* makes clear, charitable status is not decided on the basis of public opinion. However, the Commission would have regard to public opinion where there are objective and informed public concerns about, or evidence that, the beliefs or practices of an organisation advancing religion causes detriment or harm.

The Commission recognises that in many areas, including religion, opinions can be divided. The fact that some members of society do not agree with particular religious beliefs, or do not support certain religious practices, does not in itself mean that the aims of an organisation advancing the religion concerned will not be for the public benefit. Unevidenced claims made with the intention of causing an organisation trouble because of a disagreement with the organisation’s views or stance will not be taken into consideration. All claims of detriment or harm would have to be fully substantiated.

- **Conflicting moral views**

There will also be occasions where the moral views of organisations will conflict but it is possible for each to be charitable for the public benefit. The public benefit in each case may be demonstrated for different reasons.