



Statutory Document No. 958/10

**PAROCHIAL CHURCH COUNCILS AND ACCOUNTS MEASURE
(ISLE OF MAN) 2010**

<i>Approved by Sodor and Man Diocesan Synod</i>	<i>11th May 2010</i>
<i>Approved by Tynwald</i>	<i>13th July 2010</i>
<i>Royal Assent given</i>	<i>19th October 2010</i>
<i>Announced to Tynwald</i>	<i>19th October 2010</i>

A MEASURE enacted pursuant to the Church Legislation Procedure Act 1993 to make further provision for parochial church councils and certain parochial trusts; and for connected purposes.

1. Modifications of Parochial Church Councils (Powers) Measure 1956

- (1) The Parochial Church Councils (Powers) Measure 1956¹ shall extend to the Isle of Man subject to the following exceptions and modifications —
- (a) in section 1 —
 - (i) for "Rules for the Representation of the Laity" substitute "Church Representation Rules, as they have effect in the Isle of Man";
 - (ii) at the end insert —

""permanent trusts" means any trust of property which is held subject to a restriction on its being expended without distinction between capital and income.";
 - (b) omit the following provisions —
 - (i) in section 2, the words "or the deanery synod", "and the deanery synod" and "or deanery synod";
 - (ii) section 4(1)(iii) and (4);
 - (iii) section 5(4) and (5);
 - (iv) section 6(5);
 - (v) in section 7(iii), the words "and sexton" and "or sexton";
 - (c) for section 4(1)(ii)(c) substitute —

"(c) The care and maintenance of any churchyard, not being a parish burial ground within the meaning of the Burials Act 1986 (an Act of Tynwald)².";

¹ 4 & 5 Eliz.2 No.3

² 1986 c.26

(d) after section 6(2) insert —

"(2A) Where a council holds, acquires or administers —

- (a) any interest mentioned in subsection (2), or
- (b) any fund held on trust for any ecclesiastical purpose, which does not fall within paragraph (a) but which exceeds the prescribed amount in value,

the council shall inform the diocesan authority in writing of that interest or fund and, in the case of an interest of fund held on trust, of the terms of the trust.

(2B) In subsection (2A)(b) "the prescribed amount" means £5,000 or such higher amount as may be prescribed by order made by the diocesan authority and approved by the Diocesan Synod.";

(e) for section 8 substitute —

"8. Accounts of the council

(1) Every council shall cause —

- (a) its accounts, including the accounts of all trusts administered by it, for each year ending on 31st December, and
- (b) a statement of the funds and property, if any, remaining in the hands of the council at that date,

to be made up and examined in accordance with subsection (2).

(2) The accounts and statement referred to in subsection (1) shall be examined by an independent person who —

- (a) is an accountant (within the meaning of the Interpretation Act 1976 (an Act of Tynwald)³);
- (b) holds a qualification prescribed by regulations under section 11(1)(c) of the Charities Registration Act 1989 (an Act of Tynwald)⁴; or
- (c) is for the time being approved by the bishop for the purpose of examining the accounts and statement in question.

(3) The council shall —

- (a) present to the annual parochial church meeting of the parish —
 - (i) its accounts, including the accounts of all trusts administered by it, for the year ending on the 31st December immediately preceding the meeting, and
 - (ii) a statement of the funds and property, if any, remaining in the hands of the council at that date; and
- (b) not later than 7 days before the annual parochial church meeting cause a copy of the examined accounts and statement to be published and affixed for a period of at least 14 days on or near the principal door of every church and other building licensed for public worship in the parish, and

³ 1976 c.20

⁴ 1989 c.11

- (c) not later than 14 days after the annual parochial church meeting send a copy of the examined accounts and statement to the diocesan authority.";
- (f) omit section 10(2), (3) and (4).
- (2) The following provisions are repealed —
 - (a) the Church Act 1960⁵;
 - (b) in the Church Act 1987⁶, section 1(4);
 - (c) in the Statute Law Revision Measure (Isle of Man) 1994⁷, paragraph 2 of Schedule 1.

2. Accounts of incumbents and churchwardens

- (1) In Schedule 1 to the Church (Miscellaneous Provisions) Measure (Isle of Man) 1990⁸ (modifications of Incumbents and Churchwardens (Trusts) Measure 1964⁹) —
 - (a) for paragraph 3(1) substitute —

"(1) In section 3(1), for "commencement of this Measure" substitute "extension of this Measure to the Isle of Man", and at the end insert "and of the trusts to which the interest is subject".
 - (b) after paragraph 5 insert —

"Notification and accounts of trusts

5A. After section 5 insert —

"5A. Notification of certain trusts

- (1) Where an incumbent or churchwardens hold, acquire or administer any fund held on trust for ecclesiastical purposes of the Church of England, which exceeds the prescribed amount in value but is not an interest to which this Measure applies, it shall be their duty to inform the diocesan authority of the fund and of the trusts to which it is subject.
- (2) In subsection (1) "the prescribed amount" has the meaning given by section 6(2B) of the Parochial Church Councils (Powers) Measure 1956.

5B. Trust accounts

- (1) Every incumbent or churchwardens shall cause —
 - (a) the accounts of every charity administered by them to which this subsection applies, for each year ending on 31st December, and
 - (b) a statement of the funds and property of the charity at that date,

to be made up and examined in accordance with subsection (2).

⁵ XIX p.2

⁶ 1987 c.12

⁷ SD 254/94

⁸ GC 3/91

⁹ 1964 No.2

- (2) Subsection (1) applies to an ecclesiastical charity whose gross income in the year in question exceeds £5,000 or such higher amount as may for the time being substituted for that amount in section 5(5) of the Charities Registration Act 1989 (an Act of Tynwald).
 - (3) The accounts and statement referred to in subsection (1) shall be examined by an independent person who —
 - (a) is an accountant (within the meaning of the Interpretation Act 1976 (an Act of Tynwald));
 - (b) holds a qualification prescribed by regulations under section 11(1)(c) of the Charities Registration Act 1989 (an Act of Tynwald); or
 - (c) is for the time being approved by the Bishop for the purpose of examining the accounts and statement in question.
 - (4) The incumbent or churchwardens shall —
 - (a) present to the annual parochial church meeting of the parish —
 - (i) the examined accounts of every ecclesiastical charity administered by them for the year ending on the 31st December immediately preceding the meeting, and
 - (ii) the examined statement of the funds and property of the charity at that date, and
 - (b) not later than 7 days before the annual parochial church meeting cause a copy of the examined accounts and statement to be published and affixed for a period of at least 14 days on or near the principal door of every church and other building licensed for public worship in the parish, and
 - (c) not later than 14 days after the annual parochial church meeting send a copy of the examined accounts and statement to the diocesan authority.
 - (5) In relation to a charity to which subsection (1) applies, the references in subsection (4) to the accounts and statement of funds and property of the charity are to the accounts and statement examined in accordance with subsection (3).
 - (6) In this section "ecclesiastical charity" has the same meaning as in Schedule 3 to the Church Act 1992 (an Act of Tynwald)¹⁰.
 - (7) Nothing in this section applies to accounts to which section 17 of the Burials Act 1986 (an Act of Tynwald) applies."
- (2) In Schedule 2 to that Measure (modifications of Churchwardens (Appointment and Resignation) Measure 1964¹¹), in paragraph 5, at the end of the substituted section 7 insert —
- "(3) Churchwardens shall not on being admitted be required to present accounts to the Chapter Court."

¹⁰ 1992 c.5

¹¹ 1964 No.3

3. Amendments of Church Representation Rules

- (1) In their application to the Island the Church Representation Rules set out in Schedule 3 to the Synodical Government Measure 1969¹² are further modified as follows.
- (2) In rule 9 (business of annual parochial church meeting) —
 - (a) for paragraph (1)(d) and (e) substitute —
 - "(d) the examined accounts of the parochial church council, including the accounts of all trusts administered by it, for the year ending on the 31st December immediately preceding the meeting;
 - (e) an examined statement of the funds and property, if any, remaining in the hands of the parochial church council at the said date;
 - (ea) the accounts and statements referred to in section 5B(4) of the Incumbents and Churchwardens (Trusts) Measure 1964;"
 - (b) for paragraphs (2) and (3) substitute —
 - "(2) The council shall cause a copy of the said roll to be available for inspection at the meeting.
 - (3) The council shall cause the examined accounts and statement referred to in paragraph (1)(d) and (e) to be published and a copy to be sent to the diocesan board of finance in accordance with section 8(3) of the Parochial Church Councils (Powers) Measure 1956."
 - (c) in paragraph (4), for "auditor to the council" substitute "examiner of the accounts of the council".
- (3) In Appendix 1, in section 4 (notice of annual meeting) for paragraphs (d) to (g) substitute —
 - "(d) the examined accounts of the council for the year ending on the 31st December immediately preceding the meeting;
 - (e) an examined statement of the funds and property of the Council;
 - (f) the accounts and statement of funds and property of any ecclesiastical charity administered by the incumbent or churchwardens;
 - (g) a report on the fabric, goods and ornaments of the church or churches of the parish; and
 - (h) a report on the proceedings of the diocesan synod; "
- (4) In Appendix II, in paragraph 1 (officers of council) for sub-paragraph (g) substitute —
 - "(g) If an examiner of the accounts of the council is not appointed by the annual meeting, or if an examiner appointed by the annual meeting is unable or unwilling to act, an examiner (who shall not be a member of the council) shall be appointed by the council. The remuneration (if any) of the examiner shall be paid by the council."

¹² 1969 No.2

4. Short title etc.

- (1) This Measure may be cited as the Parochial Church Councils and Accounts Measure (Isle of Man) 2010.
- (2) Subject to subsection (3), this Measure shall come into operation on 1st January 2011.
- (3) Nothing in this Measure applies to accounts in respect of any period ending before 31st December 2010.
- (4) In relation to an interest or fund held or administered by a parochial church council immediately before 1st January 2011, the council shall comply with the obligation imposed by section 6(2A) of the Parochial Church Councils (Powers) Measure 1956, as modified by section 1(1), before 1st January 2012.
- (5) In relation to an interest or fund held or administered by an incumbent or churchwardens immediately before 1st January 2011, the incumbent or churchwardens shall comply with any obligation imposed by section 3(1) or 5A of the Incumbents and Churchwardens (Trusts) Measure 1964, as modified by section 2(1), before 1st January 2012.