



Isle of Man

Ellan Vannin

SM 2 of 2021

**CHURCH PROPERTY MEASURE (ISLE OF
MAN) 2021**



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**Isle of Man***Ellan Vannin*

CHURCH PROPERTY MEASURE (ISLE OF MAN) 2021

<i>Approved by Sodor and Man Diocesan Synod:</i>	<i>26 November 2021</i>
<i>Approved by Tynwald:</i>	<i>16 February 2021</i>
<i>Received Royal Assent:</i>	<i>20 July 2021</i>
<i>Announced to Tynwald:</i>	<i>20 July 2021</i>

A **MEASURE** enacted pursuant to the *Church Legislation Procedure Act 1993* to extend the powers of incumbents and churchwardens and of parochial church councils; to make further provision for the application of the proceeds of sale of closed churches; and for connected purposes

Introductory

1 Short title

The short title of this Measure is the Church Property Measure (Isle of Man) 2021.

2 Commencement

- (1) This Measure comes into operation on such day or days as the Bishop may by order appoint.¹
- (2) An order under subsection (1) may include such transitional provisions as appear to the Bishop to be necessary or expedient for the purposes of the order.

3 Interpretation

In this Measure —

“**the Board**” means the Sodor and Man Diocesan Board of Finance;

“**incumbent**”, in relation to a parish, means the incumbent of the benefice whose area comprises or includes that parish;

“**incumbent or churchwardens**”, in relation to a parish, means the incumbent or the churchwardens, or the incumbent and the churchwardens, of the parish, or any of them.

*Incumbents and churchwardens***4 Acquisition of land**

The incumbent or churchwardens of a parish may acquire and hold an interest in land for any ecclesiastical purpose affecting the parish or any part of it.

5 Notice to Board

- (1) Where an incumbent or churchwardens hold, acquire or administer an interest to which this section applies, they must inform the Board in writing of that interest and, in the case of an interest held on trust, of the terms of the trust.
- (2) This section applies to —
 - (a) an interest in land, other than an interest in a church, churchyard or burial ground, or
 - (b) a fund held on trust for any ecclesiastical purpose which exceeds the prescribed amount in value.
- (3) In this section “the prescribed amount” means £5,000 or such higher amount as may be prescribed by order made by the Board and approved by the Diocesan Synod.

6 Trust accounts

- (1) The incumbent or churchwardens of every parish must —
 - (a) present to the annual parochial church meeting of the parish —
 - (i) the accounts of every ecclesiastical charity administered by them for the year ending on the 31st December immediately preceding the meeting, and
 - (ii) the 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 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 accounts and statement to the Board.
- (2) Subsection (3) applies to an ecclesiastical charity whose gross income in the year in question exceeds £25,000 or such higher amount as may for the time being be substituted for that amount in section 27(2) of the *Charities Registration and Regulation Act 2019*.
- (3) The incumbent or churchwardens of every parish must 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 (4).
- (4) The accounts and statement referred to in subsection (3) must be examined by an independent person who —
 - (a) is an accountant;
 - (b) holds a qualification prescribed by regulations under section 46 of the *Charities Registration and Regulation Act 2019*; or
 - (c) is for the time being approved by the Bishop for the purpose of examining the accounts and statement in question.
- (5) In relation to a charity to which subsection (3) applies, the references in subsection (1) to the accounts and statement of funds and property of the charity are to the accounts and statement examined in accordance with subsection (4).
- (6) In this section “ecclesiastical charity” has the same meaning as in Schedule 3 to the *Church Act 1992*.
- (7) Nothing in this section applies to accounts to which section 17 of the *Burials Act 1986* applies.

7 Status of churchwardens

- (1) The churchwardens of every parish are, and are deemed always to have been, a body corporate with perpetual succession.
- (2) In subsection (1) “parish” means an ecclesiastical parish, and includes —
 - (a) an ecclesiastical parish dissolved by or under any statutory provision, whether before or after the passing of this Measure, and
 - (b) a parochial district constituted for ecclesiastical purposes which existed before the extension to the Island of the Pastoral Measure 1983.

Parochial church councils

8 Property of parochial church councils

- (1) In section 1(1) of the Parochial Church Councils and Accounts Measure 2010 —
 - (a) [Revoked paragraph (a)]
 - (b) [Inserted after paragraph (ca)]
 - (c) [Substituted paragraph (d)]

- (2) Subsection (3) applies to any real or personal property which immediately before the commencement of this section is held by the Board as trustee for a parochial church council, whether under section 6 of the Parochial Church Councils (Powers) Measure 1956 (as previously extended to the Island) or otherwise.
- (3) The Board must, at the request and cost of the council, take such steps as are necessary for vesting in the council any property to which this subsection applies, subject to all existing trusts and charges affecting the property.

Proceeds of sale of closed building

9 Proceeds of sale of closed building

- (1) Paragraph 4 of Schedule 3 to the *Mission and Pastoral Measure (Isle of Man) 2012* (contents of disposal schemes) is amended as follows.
- (2) [Amended sub-paragraph (5)]
- (3) [Inserted sub-paragraph (7A)]

Supplemental

10 Saving

- (1) Nothing in this Measure affects the powers of the Board under —
 - (a) section 3 of the *Church Act 1992* (Board may act as trustee), or
 - (b) Schedule 3 to that Act (schemes relating to ecclesiastical trusts).
- (2) Nothing in this Measure affects the powers of an incumbent or churchwardens under the *Burials Act 1986*.

11 Consequential amendments and repeals

- (1) The enactments specified in Schedule 1 are amended in accordance with that Schedule.
- (2) The enactments specified in Schedule 2 are repealed to the extent specified in column 3 of that Schedule.

SCHEDULE 1

AMENDMENT OF ENACTMENTS

Section 11(1)

Church Act 1987

1. In Schedule 1, in paragraph 39(1), in the inserted sub-paragraph (cb), for “section 5B(4) of the Incumbents and Churchwardens (Trusts) Measure 1964” substitute **63** section 6(1) of the *Church Property Measure (Isle of Man) 2021* **62**.

Religious Charities Regulations 1999 (SD 392/99)

2. In the Schedule, for the item beginning “An incumbent” substitute —
| **63** An incumbent or churchwardens, within the meaning of the *Church Property Measure (Isle of Man) 2021*. **62**.

SCHEDULE 2

CONSEQUENTIAL REPEALS

Section 11(2)

<i>Reference</i>	<i>Title</i>	<i>Extent of repeal</i>
AT 3 of 1948	Church Act 1948.	Section 7.
AT 26 of 1986	Burials Act 1986.	In section 7(4), the words from “, who for that purpose” onwards.
AT 5 of 1992	Church Act 1992.	In section 10(4), paragraph (b) and the preceding “or”.
SM 2 of 1990	Church (Miscellaneous Provisions) Measure (Isle of Man) 1990.	Section 1. Schedule 1
SM 1 of 1993	Church (Miscellaneous Provisions) Measure (Isle of Man) 1993.	In section 1, the words “Section 10 (advowsons)”. In the Schedule, paragraph 3
SM 1 of 2010	Parochial Church Councils and Accounts Measure (Isle of Man) 2010.	Section 2.
AT 7 of 2019	Charities Registration and Regulation Act 2019.	Section 63.

ENDNOTES

Table of Endnote References

¹ ADO – Whole Measure in operation 01/10/2021 [SD2021/0278].