

## CHURCH PROPERTY MEASURE (ISLE OF MAN) 2021

<i>Approved by Sodor and Man Diocesan Synod</i>	<i>26 November 2020</i>
<i>Approved by Tynwald</i>	<i>16 February 2021</i>
<i>Royal Assent given</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.
- (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 (Isle of Man) 2010 —
- (a) omit paragraph (a);
  - (b) after paragraph (c) insert —
    - "(ca) in section 5 —
      - (i) in the heading, omit ": educational schemes";
      - (ii) omit subsections (1)(b) and (3);
      - (iii) in subsection (2), after "this Measure" insert "and Schedule 2 to the Church Act 1992 (an Act of Tynwald)";
  - (c) for paragraph (d) substitute —
    - "(d) for section 6 substitute —
      - "6. Notice to diocesan authority**
      - (1) Where a council holds, acquires or administers —
        - (a) an interest in land, or
        - (b) a fund held on trust for any ecclesiastical purpose which exceeds the prescribed amount in value,the council must inform the diocesan authority in writing of that interest or fund and, in the case of an interest or fund held on trust, of the terms of the trust.
      - (2) In subsection (1)(b) "the prescribed amount" has the same meaning as in section 5 of the Church Property Measure (Isle of Man) 2021."."

- (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) In sub-paragraph (5), for "sub-paragraph (7)" substitute "sub-paragraphs (7) and (7A)".
- (3) After sub-paragraph (7) insert —  
"(7A) The Board shall pay to the parochial church council of the parish in which the building is situated one-tenth of the net proceeds or premiums, as the case may be, after deducting —
  - (a) any sum to be repaid under sub-paragraph (7), and
  - (b) any expenses incurred by the Board in insuring and maintaining the building between its closure for regular public worship and its disposal,before the net proceeds or premiums are paid or applied in accordance with sub-paragraph (5).".

*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.

Section 11(1).

SCHEDULE 1  
AMENDMENT OF ENACTMENTS

*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 "section 6(1) of the Church Property Measure (Isle of Man) 2021".

*Religious Charities Regulations 1999 (SD 392/99)*

2. In the Schedule, for the item beginning "An incumbent" substitute –  
"An incumbent or churchwardens, within the meaning of the Church Property Measure (Isle of Man) 2021."

Section 11(2).

SCHEDULE 2  
CONSEQUENTIAL REPEALS

<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.