

## English judicial statements on the advancement of religion in English Charity Law

*"[The definition of promotion of religion is] the promotion of spiritual teaching in a wide sense, and the maintenance of the doctrines on which it rests, and the observances that serve to promote and manifest it."*

Keren Kayemeth Le Jisroel v IRC [1931] 2 KB 465

*"[The definition of promotion of religion in Keren Kayemeth is] what is meant by "promotion of religion" as that phrase is understood in these courts."*

Re Thackrah [1939] 2 AER 4

*"The law of England has always shown favour to gifts for religious purposes. It does not now in this matter prefer one religion to another. It assumes that it is good for man to have and practice a religion, but, where a particular belief is accepted by one religion and rejected by another, the law can neither accept nor reject it. The law must accept the position that it is right that different religions should each be supported, irrespective of whether or not all its beliefs are true. A religion can be regarded as beneficial without it being necessary to assume that all its beliefs are true, and a religious service can be regarded as beneficial to all those that attend it without it being necessary to determine the spiritual efficacy of that service or to accept any particular belief about it."*

Gilmour v Coats and others [1949] AC 426

*"The court cannot discriminate between religions."*

Re Pinion (deceased) [1965] Ch 85

*"... the court is entitled to assume that some benefit accrues to the public from the attendance at places of worship of persons who live in this world and mix with their fellow citizens. As between different religions the law stands neutral, but it assumes that any religion is at least likely to be better than none."*

Neville Estates Ltd v Madden [1962] Ch 832

*"... having regard to the fact that the court does not draw a distinction between one religion and another the only way of disproving a public benefit is to show, in the words of Romilly MR in Thornton v Howe, that the doctrines inculcated are – "adverse to the very foundations of all religions, and that they are subversive of all morality."*

Re Watson (deceased) [1973] 1 WLR 1472

*"... it has long been settled that the law presumes that it is better for a man to have a religion – a set of beliefs which take him outside his own petty cares and lead him to think of others – rather than to have no religion at all. Of course, that is only the first step. That presumption is capable of being rebutted. It will be rebutted if it is otherwise shown that although of a religious nature the trusts are not for the public benefit because it is not for the benefit of the adherents of*

**[Prepared by Peter Hodkin of Hodkin and Company Solicitors and Michael King of Stone King Solicitors – used with permission]**

*the religion themselves that the law confers charitable status, it is in the interest of the public."*

Holmes and others v HM Attorney General [1981] transcript

*"The word "advancement" connotes to my mind the concept of public benefit... When a man says his prayers in the privacy of his own bedroom, he may truly be concerned with religion but not with 'the advancement of religion'"* Lord Denning in *National Deposit Friendly Society Trustees v Skegness*

In *Gilmour v Coats* [1949] AC426 (HL) Lord Reid opined *"..any religion is better than none"* but the House of Lords decided that, though the Roman Catholic Church considered that intercessory prayer and spiritual edification (as practised by a group of Carmelite nuns) benefited the public, such benefits, (per Lord Simonds) were not proven as a matter of law; the value of intercessory prayer was one of belief and was not susceptible to judicial proof, and any alleged public benefit in edification by example was too vague and intangible to satisfy the prescribed test.

[It should however be noted that the Charity Commission has nevertheless registered as charities two contemplative communities - the Anglican, Society of the Precious Blood in 1990 and the Catholic, Stanbrook Abbey in 2002 – on the basis that their activities outreached to the public in a way that did provide sufficient public benefit]

Peter Hodkin, Solicitor of Hodkin & Co, East Grinstead