

Reporting Public Benefit

A guide for trustees of Area Meetings



All charities must act for the benefit of the public. The Charity Commission on the Office for the Scottish Charity Regulator (OSCR) have issued guidance requiring charity trustees to report on how they are meeting this public benefit requirement in their Annual Reports, making specific reference to this in any report covering periods starting after April 2008 (i.e. annual reports for 2009 and onwards, in the case of Area Meetings (AMs)). These notes provide guidance for AM trustees; there are references at the end to the detailed guidance provided on the regulators websites.

Quaker meetings and public benefit

Each charity has a 'charitable object' or purpose, as well as aims that are normally set out in its governing document. Trustees must ensure that their charity is always working within its object and that it is, as far as possible, fulfilling its aims. If your AM has adopted the governing document template that has been approved by the Charity Commission, its charitable object is set out in Clause 3:

3. Object

The object of **X** Area Meeting is the furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain in the area of **X** Area Meeting and beyond.

There is no clause headed 'Aims', but Clause 5, taken from Quaker faith & practice, sets out how the AM should use its income and property:

5. Application of the Income and Property

Within **X** Area Meeting, income and property are used to further the area meeting's object by work such as:

- i. strengthening the life and witness of Quaker meetings both in the area of **X** Area Meeting and beyond;
- ii. spreading the message of Quakers and interpreting and developing the thought and practice of the Religious Society;
- iii. undertaking Quaker service for the relief of suffering at home and abroad;
- iv. funding the concerns that Quaker meetings in the area of **X** Area Meeting or beyond have adopted or agreed to support;
- v. providing for the pastoral care of individual members and Attenders including assistance to those in need and for education;
- vi. maintaining and developing Quaker meeting houses as places for public worship and from which to carry our witness into the world;
- vii. administering and maintaining the organisation of **X** Area Meeting and contributing to the support of Britain Yearly Meeting.

The public benefit must be related to the charity's aims and, furthermore, it must not exclude any section of the public unreasonably. Any private benefit (for example, benefit provided from the meeting's funds to a member of the Society) must be incidental to the main benefits.

The public benefit of charities ‘for the advancement of religion’

One of the Charity Commission’s publications is devoted to the public benefit of religious organisations. It concludes that “we recognise that, for many, the separation of religious and secular work is not easy, or even possible, as secular and/or social work in these similar fields is in fact an outworking of the religion”. However, the paper contains explicit recognition that there are public as well as personal benefits associated with religious practice and that the fostering of spirituality through religion itself provides an inherent benefit to society.

The main benefit of a Quaker meeting is the provision of public meetings for worship. Through these and otherwise it fosters and encourages the spiritual development of its members and attenders. This will in turn lead to community involvement, further charitable work and so on by the members – the whole lifestyle that may be associated with any people of faith. Nevertheless, in judging the public benefit provided by a Quaker meeting the Charity Commission will draw a distinction between the primary activities of the meeting acting as a Quaker community, and the private activities of its members in undertaking work for social benefit.

Charity Commission guidance gives examples of activities that a charity may undertake in order to “advance religion”:

- Seeking new adherents
- Encouraging and facilitating the practice of the religion by providing and maintaining places of worship
- Conducting religious ceremonies
- Maintaining public religious burial grounds
- Providing places for private contemplation
- Raising awareness and understanding of religious beliefs and practices
- Missionary and outreach work
- Religious communication
- Ecumenical and interfaith activity.

Who are the beneficiaries?

The beneficiaries of the religion may be the followers or adherents of the religion, the wider church and the public generally. But no charity may benefit solely the members of an “exclusive club” – the benefits must be accessible to the general public, and benefits should be available for all, not just members. Any member of the public may become associated with a Quaker meeting, either as an attender or as a full member – our meetings are open to the public and the benefits such as using our buildings or receiving financial assistance from the meeting are normally available to all members and regular attenders.

Note that the charitable object of many of the trust funds associated with Quaker meetings may be quite restricted (and it would be unusual for such trusts to have been established ‘for the advancement of religion’). Each independent trust fund must meet the public benefit requirement, and the trustees of such funds should measure the activities undertaken by the trust against the charitable object and aims as they are set out in the trust’s governing document.

What are the responsibilities of trustees?

Trustees should be aware of the general guidance issued by the Charity Commission: they should take it into account when making their decisions and they should have good reasons if they decide to depart from it.

The Charity Commission issues specific guidance about certain areas for the trustees of religious organisations. One of these is about the provision of private benefit (for example, the provision of

remuneration or accommodation for services provided to the meeting by members, such as meeting house wardens). Another is about making grants to other charities – such grants must be consistent with the charitable object and the aims of the meeting (though note that the trustees are not required to establish whether the recipient charities are themselves providing public benefit, which is a task for their own trustees).

In writing their Annual Report, trustees must make a statement as to whether they have complied with their duty to have due regard to the public benefit guidance. They should summarise the main activities carried out by the meeting during the year, setting these in the context of the meeting's aims to explain how they have been carried out for public benefit.

Examples of matters for inclusion in the Annual Report

There is guidance for trustees about matters that must be included in their Annual Report in the Handbook for Trustees of Quaker Meetings. The general introduction to the report should contain a statement that indicates that the trustees are aware of and have heeded the public benefit guidance issued by the Charity Commission.

It is clearly a fundamental part of the AM's charitable object that public meetings for worship have been held regularly within the AM, and the report might well contain details of meeting locations and of the frequency of meetings held in each, with a note that the meetings are publicly advertised and that all members of the public are welcome to attend. Other meetings to which the public has been invited would also be worthy of mention. Provision of children's classes and of regular newsletters help the AM's inclusivity.

It might well be appropriate to report on any special outreach activities held within the area of the AM, as well as reporting other activities within the local community that have been carried out by members of the meeting acting under concern. Note, however, that there is no expectation that charities for the advancement of religion should necessarily undertake secular activities in addition to their religious activities. There could also be a note about any major grants awarded to support other charities, both Quaker and non-Quaker (with reference to the way that these grants support the charitable aims of the AM, for the benefit of non-members of the AM).

Guidance from the Charity Commission and the Office of the Scottish Charity Regulator (OSCR)

The Charity Commission website, www.gov.uk/government/collections/charitable-purposes-and-public-benefit, provides definitive guidance on public benefit.

[The advancement of religion for the public benefit \(December 2008\)](#) contains a detailed analysis of the issues that are specific to religious denominations.

[Public Benefit Reporting](#) contains general advice for all charities about reporting on their public benefit, but this document also contains a link to a fictitious Annual Report for the parish of St Emilion's, with an accompanying commentary about how aspects of this report help in assessing the public benefit that it provides.

Broadly similar guidance and requirements apply in Scotland. Detailed guidance can be found on the OSCR website: www.oscr.org.uk/charities/guidance/meeting-the-charity-test-guidance.

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