

# Legal Status of Parochial Church Councils

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I am often asked for copies of the Constitutions, Memorandum and Articles, or other evidence of the legal status of a PCC. This comes up especially in connection with grant applications.

A PCC does not have a 'Constitution' even though it is a legally recognised charity. It does not have a Company Memorandum and Articles, even though it is a corporate body.

Its status is established by Statute, namely sections 2 and 3 of the Parochial Church Councils (Powers) Measure 1956. Measures have the same force as Acts of Parliament, so the existence and legal status of a PCC is part of the law of the land.

PCCs are charities because the functions they perform under s.2 of the Measure are deemed to be charitable as a matter of law. Progressively since 1993, PCCs have been required to register with the Charity Commission when their annual financial turnover exceeds £100,000. Many have voluntarily registered even when they have not reached that financial threshold. In addition, all PCCs will have a registration number with HMRC, which they use for recovering gift aid, covenant donations and for similar tax purposes.

If you are pressed to explain to grant-awarding bodies or others I suggest that you send them a copy of this advice. They can then follow up these statutes by 'Googling' the Measure for themselves or making other appropriate enquiries.

**Canon John Rees**

Oxford Diocesan Registrar

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