Legal Status of Parochial Church Councils

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.

A PCC 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 section 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. PCCs with a turnover under £100,000 are not required to register with the Charity Commission and therefore will not have a charity registration number if they have not registered. Such charities are known as excepted charities and the legislation is contained in The Charities (Exception from Registration) Regulations 1996 and The Charities (Exception from Registration) (Amendment) Regulations 2014. The exception from registration is currently in force until 31 March 2021.

In addition, all PCCs are likely to have a registration number with HMRC which they use for recovering gift aid. In the Diocese of Canterbury many parishes submit their claims to Diocesan House and the diocese makes a consolidated claim on behalf of the parishes.

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