

# PRACTICAL CHURCH MANAGEMENT IN THE ISLE OF MAN

A COMMENTARY ON *PRACTICAL CHURCH MANAGEMENT (3rd ed)*

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## 1. Who's who

p.4 There is no diocesan parsonages board in the Isle of Man. Parsonages are maintained by the Sodor and Man Diocesan Board of Finance.

p.7 Responsibility for pastoral reorganisation and redundant churches in the Isle of Man rests with a separate body, the Church Commissioners for the Isle of Man.

Deaneries, deanery synods and the office of rural dean ceased to exist in the Isle of Man in 2013. Deaneries are replaced by groupings of parishes known as *mission partnerships*.

p.9 No provision is made for deputy churchwardens in the Isle of Man.

p.10 Gift Aid does not operate in the Isle of Man. Tax relief at 10% is available for certain covenants and donations; see Practice Note 83/00 issued by the Isle of Man Treasury.

p.12 Quinquennial inspection: the Inspection of Churches Measure 1955 referred to in endnote 27 does not apply to the Isle of Man, but similar provision is made by the *Church Act 1979*.

Some Measures do not apply to the Isle of Man, and others apply in a modified form. For further information see <http://www.gumbley.net/mclintro.htm>

p.13 Alcohol: a licence under the *Licensing Act 1995* is required for the sale of alcohol on church premises. A 'charitable function licence' may be obtained (without fee) for the sale of wine at a charitable function: see <http://www.gov.im/lib/docs/courtservice/licensing/lc2g.pdf>

## 2. The Churchwardens

p.19 There are significant differences in the rules for appointing churchwardens in the Isle of Man: see the *Churchwardens Measure (Isle of Man) 2013*. The number of churchwardens in each parish is fixed by a scheme made by the Church Commissioners for the Isle of Man:

<i>Parish</i>	<i>Churchwardens</i>
Arbory and Castletown*	4
Braddan*	4
Bride, Lezayre and North Ramsey*	6
Lonan and Laxey*	4
Malew and Santan*	8
Marown, Foxdale and Baldwin*	6
Maughold and South Ramsey*	6
Onchan*	4

<i>Parish</i>	<i>Churchwardens</i>
Rushen*	4
St George and All Saints Douglas	4
St Matthew Douglas	2
St Ninian Douglas	2
St Thomas Douglas	2
The Northern Plain*	8
The West Coast*	10

Churchwardens are elected annually at a meeting of the parishioners, which must be held not later than 30th April. The meeting may be attended by —

- (a) persons whose names are on the church electoral roll of the ecclesiastical parish,
- (b) persons whose names are on the register of electors by reason of residence in the ecclesiastical parish, and
- (c) in the case of the parishes marked \* in the above table, persons whose names are on the register of electors by reason of residence in an ancient parish for whose burial grounds the churchwardens are responsible.

p.20 The minister (parish priest) has no power to appoint a churchwarden in the Isle of Man: all churchwardens are to be elected by the meeting of the parishioners, at which the minister does not have a vote.

There is no provision for admission of churchwardens. A churchwarden takes office (both as churchwarden and as an *ex-officio* member of the PCC) at the end of the meeting of the parishioners at which he or she is elected, but goes out of office on 1st August unless he or she has previously taken the oath of office at a Chapter Court held by the Vicar General. A special meeting of the parishioners must be held to fill a casual vacancy; a person so elected must take the oath at a Chapter Court within 3 months of election.

p.22 The role of the rural dean in a vacancy (interregnum) is taken by the team leader of the mission partnership (see note on p.7 above).

p.25 Quinquennial report: see note on p.12 above.

Registers and records: the Parochial Registers and Records Measure 1978 referred to in endnote 12 does not apply to the Isle of Man, but similar provision is made by the *Church Records Measure (Isle of Man) 2000*.

### **3. The PCC**

p.32 Annual report: the Regulations referred to in endnote 2 do not apply to the Isle of Man.

p.33 There are no deanery synods in the Isle of Man.

p.36 Any Church conveyancing will be undertaken by a firm of Manx advocates.

p.37 The Priests (Ordination of Women) Measure 1993 and the Episcopal Ministry Act of Synod 1993 have been repealed. The present arrangements for the ministry of women

bishops and priests are set out in the House of Bishops' Declaration (GS Misc 1076, 2014).

- p.42 Elected members: the number of lay representatives on the PCC is not fixed, but is decided by the APCM (a decision does not take effect until the next year's APCM).
- p.43 There are no deanery synods in the Isle of Man. Representatives of the laity on the Diocesan Synod are elected by the APCM. They hold office for 3 years beginning on 1 September in the year of a general election (2015, 2018 etc.), but are members of the PCC as from the end of the APCM. A casual vacancy (unless arising less than 2 months before the next APCM) is to be filled by election by the PCC.

#### **4. The PCC Treasurer**

- p.55 PAYE does not apply in the Isle of Man. Instead employers are required to deduct *income tax instalment payments* (ITIP) from employees' wages and salaries. For further information refer to the Isle of Man Treasury (Income Tax Division).
- p.58 The Charities Act 2011, and the accounting rules for churches referred to, do not apply to the Isle of Man. See notes on chapter 28.
- p.65 For tax reasons investments by Isle of Man PCCs must be channelled through the Diocesan Board of Finance, not direct to CCLA.

#### **5. The PCC Secretary**

- p.81 The rules as to payment for work by PCC members have been relaxed: see PCCs (Powers) Measure 1956 s.3A.

#### **6. Employees and office holders**

- p.89 The Equality Act 2011 does not apply to the Isle of Man. Under Manx legislation discrimination on the ground of sex or race is prohibited (*Sex Discrimination Act 2000*, *Race Relations Act 2004*); legislation on disability discrimination is not yet in force.
- p.91 A right to live in the Isle of Man does not carry the right to work in the Island. With certain exceptions, any person who is not an "Isle of Man worker" needs a work permit under the *Control of Employment Act 2014* to work in the Isle of Man. For further information refer to the Isle of Man Work Permit Office.

Immigration: the Isle of Man is not part of the United Kingdom, but similar rules on immigration apply. For more information, refer to the Isle of Man Passport, Immigration and Nationality Office.

- p.93 Child protection (safeguarding): the Criminal Record Bureau has been replaced by the Disclosure and Barring Service (DBS). The Isle of Man Vetting Bureau has been set up as the contact between Isle of Man employers and the DBS. Churches should refer all queries to the Diocesan Safeguarding Adviser.
- p.94 The Employment Rights Act 1996 does not apply to the Isle of Man, but certain employment rights are conferred by the *Employment Act 2006* and the *Redundancy Payments Act 1990*. For further information, refer to the *Guides to Employment Rights* published by the Department of Economic Development.

- p.96 There is no entitlement to statutory sick pay in the Isle of Man.
- p.98 Pensions: in the Isle of Man it is not compulsory for employers to provide pensions for their employees.
- p.99 The Employment Act 2002 does not apply to the Isle of Man, and there is no standard grievance procedure.
- p.104 The Fire Precautions (Workplace) Regulations 1997 do not apply to the Isle of Man.
- p.108 ACAS does not operate in the Isle of Man. A similar role is undertaken by the Manx Industrial Relations Service.
- p.109 For further information on employment law, refer to the *Guides to Employment Rights* published by the Department of Economic Development. For information on income tax and NI contributions, refer to the Income Tax Division of the Isle of Man Treasury.

## **7. The Verger, the Organist and the Administrator**

No comments.

## **8. Children**

- p.137 CRB/ISA checks: the Criminal Record Bureau and the Independent Safeguarding Authority have been replaced by the Disclosure and Barring Service (DBS). The Isle of Man Vetting Bureau has been set up as the contact between Isle of Man employers and the DBS. Churches should refer all queries to the Diocesan Safeguarding Adviser.
- p.142 The Children Act 1989 does not apply to the Isle of Man, but the *Children and Young Persons Act 1999* makes similar provision. The Department of Health and Social Care exercises functions similar to those of an English local authority social services department.
- p.144 Minibuses: for information about driving licences in the Isle of Man, refer to the licensing office of the Department of Infrastructure.

## **9. People with disabilities**

- p.159 The Disability Discrimination Act 1995 does not apply to the Isle of Man.

## **10. Church services**

No comments.

## **11. Weddings**

- p.188 The Marriage Act 1949 does not apply to the Isle of Man. The *Marriage Act 1984* makes similar provision, but there are significant differences between Manx law and English law relating to marriages.

Banns must be called at the parish church of the parish where each of the parties is living. The other connections with the parish listed on this page do not apply in the Isle of Man.

- p.189 A common licence may be issued only where one of the couple is living in the parish in question or where the parish church is his or her usual place of worship. The other connections with the parish listed on p.188 do not apply in the Isle of Man.
- p.190 The Bishop of Sodor and Man, and not the Archbishop of Canterbury, issues special licences for weddings in the Isle of Man. For further information, refer to the Diocesan Registrar.

## **12. The annual parochial church meeting**

- p.194 The Church Representation Rules are substantially modified in their application to the Isle of Man. For the modified text see <http://www.gumbley.net/crr.htm>
- p.196 There are no deanery synods in the Isle of Man. The APCM elects lay members of the Diocesan Synod every 3 years. See note on p.43.
- p.201 The Charities Act 1993 has been repealed and replaced by the Charities Act 2011. The Charities Acts 2006 and 2011, and the rules as to the form of PCC annual reports, do not apply to the Isle of Man.
- p.202 The Church Accounting Regulations do not apply to the Isle of Man.
- p.205 Deanery synod: see note on p.43. Number of elected members: see note on p.42.

## **13. Food and drink**

- p.211 The Food Safety Act 1990, and other UK legislation referred to in this chapter, do not apply to the Isle of Man. Provision is made for food hygiene and safety by the *Food Act 1996* and certain EC legislation which has been applied to the Isle of Man. For further information refer to the Environmental Health Unit of the Department of Environment, Food and Agriculture.
- p.220 Alcohol: see note on p.13.
- p.221 Smoking: the *No-Smoking Premises Regulations 2007* prohibit smoking in "no-smoking premises", which include places of worship and halls, and require a no-smoking notice to be displayed at each entrance. Churches are not required to display no-smoking notices.

## **14. Computers**

- p.225 Data protection: the Data Protection Act 1998 does not extend to the Isle of Man. Similar provision is made by the *Data Protection Act 2002*. For further information refer to the Isle of Man Information Commissioner.

## **15. Copyright**

- p.235 The provisions of the Copyright, Designs and Patents Act 1988 relating to copyright do not extend to the Isle of Man, but similar provision is made by the *Copyright Act 1990*. On 1 April 2013 the duration of copyright in the Isle of Man was extended from 50 years to 70 years from the death of the author, but (unlike in England) this did not apply where the work was already in the public domain before that date.

p.238 The terms of the CCL licence permit copying within the United Kingdom and the Republic of Ireland, but not in the Isle of Man.

## **16. Handling the press**

No comments.

## **17. Resolving conflicts**

p.259 The Incumbents (Vacation of Benefices) Measure 1977 does not apply to the Isle of Man. Similar legislation was in force in the Island before Common Tenure was introduced in 2013, but has now been repealed. Cases of pastoral breakdown are now dealt with under the *capability procedures* (see the *Ecclesiastical Offices (Terms of Service) (Isle of Man) Regulations 2012*).

## **18. Team ministries**

p.265 The restriction on women priests referred to in endnote 1 is no longer in force.

p.266 Pastoral schemes in the Isle of Man are made by the Church Commissioners for the Isle of Man under the *Mission and Pastoral Measure (Isle of Man) 2012*.

A team rector in the Isle of Man holds office for a fixed term of years.

p.267 District church councils cannot be set up in the Isle of Man, but the PCC can constitute local committees.

p.269 Woman priest: see note on p.37.

p.270 District church councils: see note on p.267.

p.271 Church planting: there is no provision for mission orders in the Isle of Man.

## **19. When the parish priest leaves**

p.274 The role of the rural dean is usually undertaken by the team leader of the mission partnership (see note on p.7).

p.275 Woman priest: see note on p.37.

p.276 Nine months: in the Isle of Man the period after which the presentation lapses to the archbishop is 18 months.

p.281 Sequestrators are not normally appointed during a vacancy in the Isle of Man.

p.282 Parochial fees in the Isle of Man are fixed by an order of the Diocesan Board of Finance under the *Church Fees Measure (Isle of Man) 2014*.

p.284 The Diocesan Board of Finance is responsible for the care of the parsonage house during a vacancy.

p.285 The letting of a parsonage house during a vacancy is a matter for the Diocesan Board of Finance.

## **20. Lotteries, asylum and other matters**

p.289 Lotteries: the law relating to gaming, betting and lotteries in the Isle of Man is different from that in England. For further information, refer to the Gambling Supervision Commission.

p.291 The Licensing Act 2005 does not apply to the Isle of Man. A fire certificate is required under the *Fire Precautions Act 1975* and the *Fire Precautions (Entertainment Premises) Order 1997* for premises used for any public entertainment (including plays, films, music and dancing), but not for a church.

No licence is required under the *Music and Dancing Act 1961* for an entertainment in a church or church hall.

p.292 The incumbent has no right of grazing in a parish burial ground. The letting of the parish burial ground for grazing is a matter for the incumbent and churchwardens. Only sheep may be allowed to graze a burial ground.

Bats are a protected species under the *Wildlife Act 1990*. For further information, refer to the Department of Environment, Food and Agriculture.

## **21. Security**

No comments.

## **22. Repairs and Maintenance**

p.310 Churchyards: the churchwardens, not the PCC, are responsible for the maintenance of parish burial grounds under the *Burials Act 1986*.

p.311 The Burial Act 1853 does not apply to the Isle of Man. A burial ground may be closed by an order of the Department of Environment, Food and Agriculture under the *Burials Act 1986*.

Responsibility for maintaining a closed burial ground in the Isle of Man cannot be passed to the local authority, but remains with the churchwardens.

In the Isle of Man entry on the church electoral roll does not confer entitlement to burial in the parish burial ground.

p.312 The Wildlife and Countryside Act 1981 does not apply to the Isle of Man. Similar provision is made by the *Wildlife Act 1990*, but lichens are not protected species.

The Ancient Monuments and Archaeological Areas Act 1979 and the Treasure Act 1996 do not apply to the Isle of Man. Treasure trove belongs to the Crown, and the status of valuable objects found in the earth is decided by an inquest jury. For further information refer to Manx National Heritage.

p.313 Safety in churchyards: see note on p.310.

Trees: The enactment referred to in endnote 7 does not apply to the Isle of Man. For advice on the care of trees refer to the Department of Environment, Food and Agriculture.

p.316 Gas safety: The 1998 Regulations referred to do not apply to the Isle of Man, but similar UK regulations of 1994 have been applied to the Island. For further information refer to the Department of Environment, Food and Agriculture (Health and Safety division).

p.317 Asbestos: The 2002 Regulations referred to do not apply to the Isle of Man.

Oil storage: The 2001 Regulations referred to do not apply to the Isle of Man.

p.322 Control by the local planning authority: This paragraph refers to the "ecclesiastical exemption" from listed building control which is enjoyed by the Church of England under UK planning law. That exemption does not exist in the Isle of Man, and "registered building consent" is required for certain works affecting churches which are entered on the Protected Buildings Register.

p.324 Minor matters: the classes of work which do not require a faculty have been altered. For further information refer to the Diocesan Registrar.

p.331 Grants and loans: English Heritage and the Heritage Lottery Fund do not make grants for buildings in the Isle of Man.

p.332 Safety: The 1994 Regulations referred to do not apply to the Isle of Man, but the *Construction (Design and Management) Regulations 2003* make similar provision. For further information refer to the Department of Environment, Food and Agriculture (Health and Safety division).

## **23. Insurance**

No comments.

## **24. Charitable trusts**

The law of the Isle of Man relating to charitable trusts is significantly different from that of England and Wales. A full statement of the law is outside the scope of this commentary, but the main differences are as follows:

- (1) The Charity Commissioners do not operate in the Isle of Man. The supervision of charities is undertaken by the Attorney General.
- (2) Charities in the Isle of Man are required to register with the General Registry under the *Charities Registration Act 1989*, but incumbents and churchwardens and PCCs are exempted from registration by the *Religious Charities Regulations 1999*.
- (3) The UK Charities Acts 2006 and 2011 do not apply to the Isle of Man.
- (4) Charities in the Isle of Man are required to file accounts with the General Registry under the *Charities Registration Act 1989*, but incumbents and churchwardens and PCCs are exempted by the *Religious Charities Regulations 1999*. Their accounts must be examined by an independent examiner and

presented to the annual parochial church meeting; copies must be sent to the Diocesan Board of Finance.

- (5) Land held on trust by an incumbent and churchwardens or a parochial church council should be held in the name of the Diocesan Board of Finance.
- (6) Charities in the Isle of Man are exempt from Isle of Man income tax, but not from UK income tax or inheritance tax. Tax relief (limited to 10%) is available for certain covenants and gifts to charities. For guidance on legacies to the Church in the Isle of Man, refer to the Diocesan Registrar.
- (7) The Diocesan Board of Finance has power under the *Church Act 1992* to make schemes altering the trusts of *ecclesiastical charities*, corresponding to the power of the Charity Commissioners in England and Wales. (The High Court of the Isle of Man has a similar power in relation to charities other than ecclesiastical charities.)

## **25. Safety**

See notes on chapters 6, 8, 13 & 22.

p.358 CDM Regulations: see note on p.332.

## **26. Church records**

The Parochial Registers and Records Measure 1978 does not apply to the Isle of Man, but similar provision is made by the *Church Records Measure (Isle of Man) 2000*. The diocesan record office for the diocese of Sodor and Man is the Manx Museum.

p.364 The cut-off date for old marriage registers is 27 September 1910.

## **27. Gift Aid**

Gift Aid does not operate in the Isle of Man.

## **28. Church accounts**

p.383 The Church Accounting Regulations do not apply to the Isle of Man, and the guidance referred to is not applicable. Incumbents and churchwardens and PCCs are advised to comply with the principles of the *Charities SORP* issued by the Charity Commissioners.

p.384 The annual reports of a PCC in the Isle of Man are not required to follow this format. See note on p.201.

## **29. VAT**

p.404 The Isle of Man Treasury, not HM Revenue and Customs, are responsible for collecting VAT in the Isle of Man. For further information refer to the Treasury (Customs and Excise Division).

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