



# The advancement of religion - examples of wording for purpose clauses

Here are some examples of wording used by charitable organisations to show how they fit with the “advancement of religion” charitable purpose.

You should also read the Commission’s information sheet *Your rules and the Charities Act*

## Purpose clauses

Purpose clauses, often called “objects” clauses, state what your organisation aims to achieve.

Your rules should include a list of your organisation’s purposes and should begin with the organisation’s primary or main purposes.

You may wish to show how your organisation’s purposes fit with the four categories of charitable purpose like this:

- “To relieve poverty by. . .”
- “To advance education by. . .”
- “To advance religion by. . .”
- “To be beneficial to the community by. . .”

as appropriate.

## Advancement of religion

To be charitable under this category, your organisation’s purpose must:

- be for the benefit of a religion; and
- aim to pass on the relevant religious faith to others.

The term “religion” includes many different faiths and belief systems (for example, Christianity, Judaism, Islam, Hinduism, and Buddhism). Generally, however, to be religious there needs to be:

- a belief in a supernatural being, thing, or principle

- an acceptance of conduct in order to give effect to that belief.

To “advance” religion, the faith must be passed on to others by spreading its message and taking positive steps to sustain and increase the religious belief.

For example, a court has said that religion is not advanced by an entirely enclosed religious order where the activities consist only of **private** prayer. (Alternatively, a court has said that offering **public** prayers for the soul of a deceased person gives benefit to all who hear them.)

## Examples of wording

Here are some examples of wording used by charitable organisations to show how they fit with the “advancement of religion” charitable purpose:

To advance religion...

...to advance and teach the religious tenets, doctrines, observances and culture associated with the [specify faith or religion] faith - or

...to preach and advance the teachings of the [specify faith or religion] faith, and the religious tenets, doctrines, observances and culture associated with that faith

...to establish, maintain and support a house of worship with services conducted in accordance with the tenets and doctrines of the [specify faith or religion] faith

...to support and maintain missions and missionaries in order to propagate the [specify faith or religion] faith

...to establish and maintain a religious school of instruction for children, young people and adults.

...to establish and maintain a religious day school

...to produce and distribute religious materials

...to advance the [specify faith or religion] faith by providing spiritual and educational resources to pastors nationally and internationally

...to advance and teach the religious tenets, doctrines, observances and culture associated with the [specify faith or religion] faith by establishing a facility to be used for religious programmes, workshops, music and bible studies



This information sheet was published in December 2007. Please refer to [www.charities.govt.nz](http://www.charities.govt.nz) for any new developments or updates.