

Chapter 17:**Other areas of State involvement*****Summary of findings:***

This Chapter details the findings of the Committee in relation to a number of miscellaneous areas of State involvement with the Magdalen Laundry.

It first sets out the legislative provisions for electoral registration, in particular the rules which applied to long-term “inmates” and “patients” of institutions before and after 1963. Prior to 1963, such persons were not eligible for registration at those institutions, but retained the right to be registered to vote at their place of ordinary residence (generally their former address). After 1963, in some cases they were eligible for registration at the address of the institution.

The implications of these rules for women in a Magdalen Laundry are set out, as well as the findings of the Committee’s searches of historic Electoral Registers, which reveal that, despite their technical ineligibility, the women of 4 Magdalen Laundries were registered to vote at those addresses prior to 1963. In another 4 Magdalen Laundries, women were registered to vote at those addresses after 1963. In the case of 2 Magdalen Laundries, insufficient information is available to confirm the practice adopted by the local enumerators.

The arrangements in relation to rationing of supplies during “the Emergency” as they applied to institutions are also set out in this Chapter. The rules applicable to extern institutions (which included in their number 4 Magdalen Laundries) are among those specified.

Relevant statistical surveys carried out from 1926 onwards are also addressed in this Chapter, namely the Census of Production and the Census of Distribution and Services, and their application to the Magdalen Laundries.

The Chapter finally considers the interaction of the Charity Commissioners with the Magdalen Laundries. The Committee, however, notes that the limited role of the Charity Commissioners did not and does not extend to regulation or oversight of the operation of charities.

Introduction

1. The Committee, in fulfilling its mandate, decided that it should adopt an expansive approach to the definition of State involvement and, for that reason, examined a broad range of issues in its work.
2. This Chapter addresses a number of miscellaneous areas of State involvement with the Magdalen Laundries. Four main issues are addressed in this Chapter, as follows:
 - A. Electoral Registration;
 - B. Rationing;
 - C. Relevant Statistical Surveys of workplaces; and
 - D. The role of the Office of the Commissioners of Charitable Donations and Bequests.
3. In each case, any relevant legislative basis is set out, followed by detail of the application of that legislation or practice to the Magdalen Laundries within the scope of this Report.

A. Electoral Registration

4. The Committee examined the question of whether or not the women who were admitted to and worked in the Magdalen Laundries were registered to

vote. In doing so, the Committee carried out two exercises. The Committee:

- investigated the historic legislative provisions on electoral registration; and
- sourced and examined surviving electoral registers for all areas in which the Magdalen Laundries were located, to determine how the legislation was implemented in practice.

5. The results of these searches and enquiries are detailed below.

i. Legislation relating to electoral registration

6. Since the enactment of the Electoral Act 1923, electoral registers have been prepared for the various constituencies defined by that and subsequent legislation. In relation to eligibility, the 1923 Act provided in pertinent part that every citizen who had reached the age of 21 “without distinction of sex” was entitled to be added to the electoral register for Dáil Éireann.¹

7. The 1923 Act further provided that every such person could be registered in any one of three constituencies – either the constituency “in which he or she is ordinarily resident on the qualifying date”, the constituency in which he or she occupied a business premises, or certain university constituencies.

8. The most common of these was the constituency in which a person was “ordinarily resident”. The 1923 Act provided in that regard that:

¹Electoral Act 1923, section 1(1) (now repealed)

“Every person without distinction of sex who is a citizen of Saorstát Eireann and has attained the age of twenty-one years and is not subject to any legal incapacity imposed by this Act or otherwise shall be entitled to be registered once as a Dáil elector in one, but not more than one, constituency in Saorstát Eireann”.

“A person who is an inmate or patient in any prison, lunatic asylum, workhouse, poorhouse, or any other similar institution shall not by reason thereof be treated as ordinarily resident therein or as occupying the same within the meaning of this section”.²

9. In practice, this meant that an inmate or patient in an institution, even a long-term inmate or patient, would *not* be eligible for registration to vote at that address or within that constituency, because they were not considered “ordinarily resident” there.

10. The law relating to electoral registration and ordinary residence was amended in 1963. The Electoral Act 1963 provided as a general rule that:

“A person shall be entitled to be registered as a Dáil elector in a constituency if he has reached the age of twenty-one years and he was, on the qualifying date

(a) a citizen of Ireland, and

(b) ordinarily resident in that constituency”.³

11. In relation to the question of patients and inmates of institutions, the Act provided that a patient or inmate in:

“any hospital, sanatorium, county home, home for persons suffering from physical or mental disability or similar institution or is detained in any premises in legal custody”,

would be deemed to be resident in his or her home-place (“where he would have been residing but for his having been such a patient or inmate or having been so detained in legal custody”), with two exceptions:

- those who were resident there for employment, or

² Electoral Act 1923, section 1(9) (now repealed)

³ Electoral Act 1963, section 5(1) (now repealed)

- “a person who, in the opinion of the registration authority, will continue for an indefinite period to be such a patient or inmate”.⁴
12. This meant that after the 1963 Act came into effect – and for the first time – long-term inmates or patients in institutions could be considered as ordinarily resident there and could be registered to vote using the address of the institution. Short-term inmates or patients in institutions would under the Act continue to be eligible to be registered at their other (home) address.
13. Accordingly and insofar as it concerns the Magdalen Laundries and all other residential institutions, the legislation would have the following impact:
- from 1923 until 1963, inmates, patients or residents of institutions (including long-term), could not be registered to vote using the address of the institution but would generally retain the right to be registered at their home or previous address.
 - from 1963 onwards, long-term inmates, patients or residents of institutions who were considered to be an inmate or patient for an “indefinite period” could be registered to vote using the address of the institution. Short-term inmates, patients or residents could not be registered at that address, but would continue to be eligible to be registered in the place where they were ordinarily resident (i.e. typically at their previous address).
14. On the basis of this legislative background, women in the Magdalen Laundries (whether long or short-term), would not under the law be registered to vote at that address prior to 1963, although they could be registered where they were ordinarily resident (i.e. at their previous home address). After 1963, women in Magdalen Laundries considered to be there

⁴ Electoral Act 1963, section 5(5). Entered into effect on 12 July 1963, now repealed.

for an indefinite period could under the law be registered to vote at that address. The same applied to patients or inmates in any other institution, including City or County Homes, hospitals, psychiatric hospitals and so on.

ii. Analysis of historic electoral registers

15. The Committee also sought to establish how these rules were put into practice in relation to the Magdalen Laundries. To do so, the Committee contacted the Local Authorities for all constituencies in which the Magdalen Laundries were located, to request copies of all historic electoral registers for these constituencies.
16. In some cases, historic electoral registers had not been retained by the relevant Local Authorities. Other sources, including the National Library, were utilised by the Committee to secure some of the registers which were otherwise not available.
17. The following section sets out the factual position in relation to electoral registration at the ten Magdalen Laundries.

a. Registration following the 1963 Act

18. In the case of four Magdalen Laundries, the practice was as would be expected in light of the legislative framework: women working there were not registered to vote at that address prior to 1963, but were registered to vote there at varying dates after 1963. The four Magdalen Laundries in question are: Waterford; Peacock Lane, Cork; Sunday's Well, Cork; and Sean McDermott Street, Dublin, details of which follow.

- Waterford (closed 1982)

19. Sixteen historic electoral registers were identified for the Magdalen Laundry operated by the Good Shepherd Sisters in Waterford prior to its closure in 1982, as follows:

- 1936-37
- 1942-43
- 1964-65
- 1965-66
- 1966-67
- 1967-68
- 1968-69
- 1973-74
- 1974-75
- 1975-76
- 1976-77
- 1977-78
- 1978-79
- 1979-80
- 1981-82
- 1982-83

20. The Register for 1936-37 included only Sisters forming part of the Convent at Waterford. The Register for 1942-43 included 42 Sisters registered at the "Good Shepherd Community" on the Cork Road. It did not include any of the women who lived there, in accordance with the rules then applicable to electoral registration of 'patients or inmates' of institutions. This is also the case for the Electoral Registers for the years 1964 to 1967.

21. By contrast, the Register for 1966-67 included both Sisters and women without religious titles. This remains the case for all surviving Registers from that point onwards until closure of the Laundry. For example, the Register for 1968-1969 included 36 Sisters as well as 17 women without religious titles registered at the "Good Shepherd Community". This suggests that these 17 women were considered at the time of preparation

of the Electoral Register to have reached the age of 21 and to be long-term or 'indefinite' patients or inmates of the institution and as such qualified for registration there.

- *Sunday's Well, Cork (closed 1977)*

22. Thirteen historic electoral registers were identified for the Magdalen Laundry at Sunday's Well, Cork. The Registers identified were for the following years:

- 1960-61
- 1966-67
- 1967-68
- 1968-69
- 1969-70
- 1970-71
- 1971-72
- 1972-73
- 1973-74
- 1974-75
- 1975-76
- 1976-77 and
- 1977-78

23. Examination of these Electoral Registers confirmed that neither the Sisters nor the women living at Sunday's Well were registered to vote in the initial Register available dated 1960-61.

24. There is then a gap in available Registers until 1966-67, by which point both the Sisters and women at Sunday's Well were registered to vote, recorded separately as "Good Shepherd Convent, Sunday's Well (Community)" and "Good Shepherd Convent, Sunday's Well". In the

Electoral Register for the following year 1967-68 and from that point onwards, the Register adds the word “Residents” to the latter category.

- *Peacock Lane, Cork (closed 1991)*

25. Thirty-two historic Electoral Registers were identified for the Magdalen Laundry operated at Peacock Lane by the Religious Sisters of Charity, as follows:

- | | |
|-----------|-----------|
| - 1942-43 | - 1965-66 |
| - 1944-45 | - 1966-67 |
| - 1947-48 | - 1967-68 |
| - 1948-49 | - 1970-71 |
| - 1949-50 | - 1971-72 |
| - 1950-51 | - 1972-73 |
| - 1951-52 | - 1973-74 |
| - 1952-53 | - 1974-75 |
| - 1953-54 | - 1975-76 |
| - 1954-55 | - 1976-77 |
| - 1955-56 | - 1977-78 |
| - 1956-57 | - 1978-79 |
| - 1957-58 | - 1979-80 |
| - 1958-59 | - 1980-81 |
| - 1963-64 | - 1981-82 |
| - 1964-65 | - 1982-83 |

26. In the initial Electoral Registers detailed above, neither Sisters nor women were listed at this address. For a number of years – namely 1963-64, 1964-65 and 1965-66, only the Sisters living at the Convent were registered to vote at that address.

27. From the 1966-67 Register onwards, all surviving Electoral Registers include not only the Sisters but also the women who were admitted to and working at Peacock Lane. These women were identified in the Register as “residents” of the Convent.

- *Sean McDermott Street, Dublin (closed 1996)*

28. Forty-two historic electoral registers were identified for the Magdalen Laundry at Sean McDermott Street, Dublin, as follows:

- | | |
|-----------|---------------|
| - 1937-38 | - 1963-64 |
| - 1939-40 | - 1969-70 |
| - 1940-41 | - 1970-71 |
| - 1942-43 | - 1973-74 |
| - 1944-45 | - 1975-76 |
| - 1945-46 | - 1976-77 |
| - 1947-48 | - 1977-78 |
| - 1949-50 | - 1979-80 |
| - 1950-51 | - 1982-83 |
| - 1951-52 | - 1983-84 |
| - 1952-53 | - 1985-86 |
| - 1953-54 | - 1986-87 |
| - 1954-55 | - 1987-88 |
| - 1955-56 | - 1988-89 |
| - 1956-57 | - 1989-90 |
| - 1957-58 | - 1990-91 |
| - 1958-59 | - 1991-92 |
| - 1959-60 | - 1992-93 |
| - 1960-61 | - 1993-94 |
| - 1961-62 | - 1994-95 and |
| - 1962-63 | - 1995-96. |

29. No person at the Convent, including the Sisters, was registered to vote prior to 1943-44. The Register for 1944-45 includes a number of members of the “Monastery of Our Lady of Charity of Refuge” (registered under their birth rather than religious names). The intervening years do not appear to have any listings either for the Sisters in the Convent or the women who worked in the Laundry.
30. The Registers for 1969-70 and 1970-71 have listings for the “Convent of our Lady of Charity” which also includes the women living there. From that point onwards, all are registered to vote, although the terminology alters over time. The 1969-70 Electoral Register is divided into two categories, namely “Community” and “Inmates”. By 1973, the Electoral Register referred instead to “Community” and “Residents”. From 1982 onwards, no distinction was made on the Register between the Sisters and the women, all being recorded together.

b. Registration prior to the 1963 Act

31. In the case of another four Magdalen Laundries, the women who worked there – although technically ineligible for registration at that address – were included in Electoral Registers at that address even before entry into force of the 1963 Act. In one case, registration occurred for these women as early as 1950. The four Magdalen Laundries in question were: Dun Laoghaire; Limerick; High Park, Dublin; and Donnybrook, Dublin.

- *Dun Laoghaire (closed 1963)*

32. Nineteen historic electoral registers were identified for St Patrick’s Refuge, Dun Laoghaire between the years 1937 and closure of the Laundry in 1963. The Registers identified were:

- 1937-38

- 1939-40
- 1940-41
- 1941-42
- 1942-43
- 1943-44
- 1944-45
- 1945-46
- 1950-51
- 1951-52
- 1952-53
- 1953-54
- 1954-55
- 1955-56
- 1957-58
- 1958-59
- 1960-61
- 1961-62 and
- 1963-64.

33. Based on the applicable legislation, women living and working in St Patrick's Refuge were technically ineligible to be registered to vote using that address until after 1963. However, based on the Electoral Registers identified and examined by the Committee, from 1950 onwards, women admitted to and working in the Dun Laoghaire Magdalen Laundry were recorded on the electoral Register at that address.

- *Donnybrook (closed 1992)*

34. Thirty-seven historic Electoral Registers were identified for the Magdalen Laundry at Floraville Road, Donnybrook, as follows:

- 1937-38
- 1958-59

- 1939-40	- 1959-60
- 1940-41	- 1960-61
- 1941-42	- 1961-62
- 1942-43	- 1962-63
- 1943-44	- 1963-64
- 1944-45	- 1969-70
- 1945-46	- 1970-71
- 1946-47	- 1971-72
- 1947-48	- 1972-73
- 1949-50	- 1973-74
- 1950-51	- 1975-76
- 1951-52	- 1976-77
- 1952-53	- 1977-78
- 1953-54	- 1978-79
- 1954-55	- 1982-83
- 1955-56	- 1983-84
- 1956-57	- 1985-96
- 1957-58	

35. Based on the applicable legislation set out above, women admitted to and working in the Donnybrook Magdalen Laundry were ineligible to be registered at that address until after 1963.

36. The available Electoral Registers confirm that only members of the religious community, i.e. Religious Sisters, were registered to vote for 1937-38, 1939-40, 1940-41, 1941-42, 1942-43, 1943-44, 1944-45, 1945-46, 1946-47, 1947-48, 1949-50, 1950-51 and 1951-52. In some years the Sisters were registered under their birth names, while in others they were registered under their religious names.

37. However the Electoral Registers from 1952-53 onwards show that, more than a decade before the legislative framework was amended, the women

working in the Magdalen Laundry at Donnybrook as well as the Sisters living in the community there were registered to vote at that address.

38. From 1953-54 onwards, the Electoral Register identifies separately the “Community”, the “domestic staff” (where applicable) and the “inmates” of what was termed the Convent of the Sisters of Charity at Floraville Road. From 1969-1970 onwards, the Registers refer instead to “residents” of “St Mary Magdalen’s”; and from 1973-74 the “Magdalen Home”. From 1982 onwards the Register did not make any distinction between the various categories of women at the “Magdalen Home”.

- *High Park, Drumcondra, Dublin (closed 1991)*

39. Twenty-seven historic Electoral Registers were identified for the Magdalen Laundry at High Park, Dublin, as follows:

- 1937-38
- 1939-40
- 1940-41
- 1941-42
- 1942-43
- 1943-44
- 1944-45
- 1945-46
- 1949-50
- 1950-51
- 1954-55
- 1955-56
- 1956-57
- 1962-63
- 1963-64
- 1970-71
- 1972-73
- 1973-74
- 1974-75
- 1975-76
- 1976-77
- 1977-78
- 1980-81
- 1987-88
- 1988-89
- 1989-90 and
- 1990-91.

40. Based on the applicable legislation set out above women admitted to and working in the Magdalen Laundry at High Park, Dublin were technically ineligible to be registered to vote using that address until after 1963.
41. However three of the Electoral Registers prior to that, namely the Registers for 1954-55, 1955-56 and 1956-57 include listings for “St Mary’s Asylum (High Park Convent) – inmates”. The 1956-57 Register also lists Sisters as a separate category and this practice of two separate categories (“Religious Community” and “St Mary’s Home - Inmates”) applied also to the next surviving Registers, namely those for 1962-63 and the 1963-64.
42. At this point there is a gap in the records, with the next available Register being that for 1970-71. Here the listed categories had changed to “Religious Community” and “St Mary’s Home – Residents”. From 1986 onwards, the Electoral Registers made no distinction between these categories, with the Sisters and women recorded together.
- *Limerick (closed 1982)*
43. Thirty-one historic Electoral Registers were identified for the Magdalen Laundry at Pennywell Road, Limerick, as follows:
- | | |
|-----------|-----------|
| - 1940-41 | - 1957-58 |
| - 1941-42 | - 1960-61 |
| - 1942-43 | - 1961-62 |
| - 1943-44 | - 1962-63 |
| - 1944-45 | - 1963-64 |
| - 1945-46 | - 1969-70 |
| - 1946-47 | - 1971-72 |
| - 1947-48 | - 1974-75 |
| - 1948-49 | - 1975-76 |
| - 1949-50 | - 1976-77 |

- 1950-51
- 1951-52
- 1952-53
- 1953-54
- 1954-55
- 1955-56
- 1977-78
- 1978-79
- 1979-80
- 1980-81 and
- 1981-82.

44. Based on the law at the time, the women admitted to and working in the Magdalen Laundry at Limerick were technically ineligible to be registered to vote using that address until after 1963.
45. On examination of the Electoral Registers, the Committee found that from the Electoral Register for 1940-41 onwards, the Sisters of the community in Limerick were registered to vote (Registered as “Clare Street Good Shepherd Convent”, including religious titles of each individual). This remained the case consistently in all Registers identified until 1961.
46. However the Register for 1961-62 included the women who lived there as well as the Sisters. There was no distinction made between the women and the Sisters on this list. They were all registered under the same heading (“Clare Street Good Shepherd Convent”). This remained the case for all surviving Registers, until closure of the Laundry.

c. Insufficient information to establish position

47. In the case of the two remaining Magalens Laundries, insufficient information is available to determine definitively whether or not the women who were admitted to and worked there were registered using the addresses of the institutions. These two cases are those of New Ross and Galway.

- *New Ross, Wexford (closed 1967)*

48. Only two Electoral Registers were identified which pre-date the closure of the Magdalen Laundry at New Ross, namely:

- 1943-44 and
- 1955-56.

49. Neither the Sisters nor the women admitted to and working in the Magdalen Laundry were registered to vote at that address on the two surviving Electoral Registers. As Electoral Registers cannot be identified for the period after entry into force of the 1963 Act, it is not possible to determine whether or not women were registered to vote using that address after the law had been amended.

- *Forster Street, Galway (closed 1984)*

50. Seventeen historic Electoral Registers were identified for the Magdalen Laundry operated at Number 47 Forster Street, Galway, by the Sisters of Mercy, all of which post-date the 1963 Act, as follows:

- 1964-65
- 1966-67
- 1967-68
- 1969-70
- 1970-71
- 1971-72
- 1972-73
- 1973-74
- 1974-75
- 1975-76
- 1976-77
- 1977-78
- 1978-79

- 1979-80
 - 1981-82
 - 1982-83 and
 - 1983-84.
51. The Electoral Registers for the years from 1964 to 1973 identify those registered to vote by Street only. This means that all residents of Forster Street as a whole are registered without further sub-division. A number of Sisters are registered periodically on these lists and - although due to the structure of the Register it is not possible to be definitive on the point - it does not appear that any of the women admitted to and working in the Magdalen Laundry were registered.
52. From 1976 to 1984 (with one gap in available Registers as identified above), the Electoral Registers include Sisters at the Forster Street address. Although the Magdalen Laundry at Forster Street closed in 1984, some women continued to live there and Electoral Registers up to 1987-88 identify the location as "Magdalen Home" and include the women who live there (Sisters and women) without distinction.
53. In summary, the above searches and examinations demonstrate as follows:
- Prior to July 1963, the law did not provide for electoral registration of 'patients' or 'inmates' at institutions using the institution address, even if long-term patients or inmates there. They would instead remain eligible for registration at their prior addresses (where they were considered ordinarily resident).
 - Nonetheless, the women of 4 different Magdalen Laundries were in fact registered to vote using the addresses of these institutions before that date, although technically ineligible for registration in this way.

- Following July 1963, long-term or indefinite ‘inmates’ or ‘patients’ at institutions were eligible for electoral registration at the address of the institution. Others remained eligible to be registered at their prior addresses.
- In four Magdalen Laundries, the pattern which would be expected given the change of law was observed, namely non-registration of the women prior to 1963, and registration at that address of women at varying points after 1963.
- In the case of two Magdalen Laundries (one of which closed in 1967, four years after the change of legislation), insufficient information was available to determine whether or not women were registered to vote using that address either before or after the change in electoral legislation.

B. Rationing

54. Rationing applied in Ireland from 1942 until 1952. In light of the broad nature of its mandate, the Committee decided that it would be appropriate to attempt to identify what arrangements applied in relation to rationing and the Magdalen Laundries.
55. The Department of Supplies (which was subsequently subsumed back into the Department of Industry and Commerce) was primarily responsible for the rationing system, with the input and assistance of other Departments and Local Authorities where necessary. A number of Statutory Instruments underpinned the operation of the system, beginning with the Emergency Powers (General Rationing Provisions) Order 1942.
56. The Committee carried out searches of the records of the Department of Enterprise, Jobs and Innovation (as successor Department to the

Department of Industry and Commerce) including its holdings in National Archives to attempt to identify any relevant material.

57. Through these searches, the Committee found that a Register of Population – also referred to as a mini-census – was carried out in 1941 for the purposes of establishment and administration of the rationing system.⁵ The date chosen as ‘registration night’ was 16 November 1941.
58. The Department of Industry and Commerce carried out this exercise and the resulting Register of Population (which included a unique number for every person) was issued to the Department of Supplies.⁶ The Hospitals Trust Limited then carried out the physical task of creating ration books for all persons listed in the Register of Population. The Department of Posts and Telegraphs thereafter sorted and distributed the ration books throughout the State.⁷
59. The Committee attempted to identify a copy of the Register of Population or associated records, in order to establish the manner in which women working in the Magdalen Laundries were registered. However none was found either in Departmental records, National Archives or the Central Statistics Office.
60. Nor were copies found of the “Register of Catering Establishments” and the “Register of Institutions”, which were also created for certain rationing purposes. It is considered likely by the Department of Enterprise, Jobs and Innovation and the CSO that these records were destroyed at the time of termination of the rationing system, along with other documents such as ration books which are known to have been destroyed at that time.

⁵ File Ref NAI/INDC/EMR/7/3

⁶ Id

⁷ File Ref INDC/EMR/3/336

61. Nonetheless, all available records relating to rationing generally were examined by the Committee. No specific reference was found to any of the ten Magdalen Laundries within the scope of this Report.
62. The Committee did, however, find certain general materials in relation to the application of rationing to institutions, including “extern institutions”, details of which are recorded here.
63. Specific instructions in relation to the arrangements for rationing were issued to a whole range of residential institutions. For example, an instruction was issued to Governors of Prisons from the Department of Justice indicating, in pertinent part, that Governors should “keep the books and when a prisoner is about to be released his (her) address should be inserted in the appropriate space and the book handed to the prisoner”. Special arrangements were also made for issue of ration books to “Army personnel”⁸ as well as “Gardaí who were returned in the Register of Population as living in barracks”⁹.
64. Instructions were also issued to other institutions, including Boarding Schools, similarly setting out arrangements for issuance and retention of ration books for residents and boarding pupils.
65. Of most relevance to this Report are the arrangements in relation to institutions under the “control or supervision” of the Department of Local Government and Public Health.¹⁰

⁸ Letter dated 23 January 1942 Department of Defence to Department of Supplies. File Ref NAI INDC/EMR/3/336

⁹ Letter dated 22 January 1942, Department of Supplies to Garda Síochána. File Ref Id.

¹⁰ Reference to institutions “under the Department’s control or supervision” taken from Memorandum of meeting, Department of Supplies and Department of Local Government and Public Health, attached to letter dated 22 January 1942. File Ref Id

66. From communications between the Departments, it appears that the Department of Local Government and Public Health supplied, on the request of the Department of Supplies, a list of “District and Private Mental Hospitals, County Homes and Homes for Unmarried Mothers”¹¹ under the Department’s “control or supervision”. This list included institutions entitled as being “under the control of local authorities” (mainly County and City Homes and Hospitals) as well as four Mother and Baby Homes which are referred to as institutions which “though Voluntary, receive patients from Poor Law Authorities”.¹²
67. In regard to the category of Mother and Baby Homes (referred to in a Memorandum recording a meeting between the Departments as “Homes for Unmarried Mothers”), the Departments:
- “agreed that in these cases it was highly undesirable that the names of the institutions should appear in the space for the address on the cover of the ration books, and that it would be sufficient if the names of the persons concerned were inserted on the cover and the books for the institution in question sent to the Matron”.¹³
68. More broadly, the Department of Supplies prepared a Circular for issue to all residential institutions on the list supplied by the Department of Local Government and Public Health setting out the particular arrangements which would apply to them in the context of rationing.
69. The Circular (attached in full in the Appendices) provided, in pertinent part, that the “Heads” of these institutions would receive the ration books of all

¹¹ Letter dated 5 March 1942, Department of Supplies to Department of Local Government and Public Health. File Ref NAI/INDC/EMR/3/336

¹² Nazareth House, Mallow, Cork; Sacred Heart Home Bessboro, Cork; St Peter’s Maternity Hospital, Castlepollard, Co Westmeath; St Gerrard’s Home, Shan Ross Abbey, Roscrea, Co Tipperary

¹³ Memorandum of meeting, Department of Supplies and Department of Local Government and Public Health, attached to letter dated 22 January 1942, File ref Id

persons who were entered on the Register of Population “as being resident in your institution on Registration Night”. The address field on individual ration books for these people would be left blank.

70. The Heads of institutions were instructed to retain the ration books for:
- “inmates ... as long as they are resident in the institution. When an inmate is leaving, the address to which he is going should be inserted on his book which should then be handed to him”.

By contrast, ration books for “members of the resident staff” could be either retained by the manager or provided to those individual staff.

71. If an “inmate” had left the institution between creation of the Register of Population and issuance of the ration books, they were to be either forwarded to that person’s new address or returned to the Department. The reverse situation was also provided for – if a person entered the institution after issuance of the ration books, “his book should be handed to the head of the institution for custody as long as he remains an inmate there”.
72. The Circular also instructed managers of institutions that “if a person dies in the institution, his book should be handed to the local Registrar of Births, Deaths and Marriages when the death is being registered”.
73. Although not included in the list provided at that time to the Department of Supplies for issuance of the Circular, an earlier meeting between the Departments had also included the category of extern institutions, and decided in respect of those institutions as follows:

“Extern Institutions (a list of which is contained in Appendix XXXIII of the Report of the Department of Local Government and Public Health for 1927/28).

These institutions contain about 1,270 adults and 1,400 children who are mostly long term inhabitants of the institutions. The books would, in these cases, be sent to the person in charge and retained by him while the persons to whom they related were attached to his institution”.¹⁴

74. Although no specific reference to the Magdalen Laundries was identified on these files, the following conclusions can be reached based on the available information.
75. First, the Register of Population, compiled on 16 November 1941, was a comprehensive survey of population for the purposes of rationing. The Magdalen Laundries – along with all institutions and other places of residence within the State – would have been included in this exercise and the women working in the Magdalen Laundries would have been enumerated.
76. Second, as set out in Chapters 11 and 13 of this Report, at least 5 and possibly 6 Magdalen Laundries were recognised as “extern institutions” by the Department of Local Government and Public Health. These Magdalen Laundries would accordingly have been covered by the arrangements for rationing in respect of extern institutions, as agreed between the Department of Supplies and the Department of Local Government and Public Health. As a consequence, ration books for the women working in these 4 Magdalen Laundries would have been issued, through the machinery set out above, to the “person in charge” of the Magdalen Laundry and retained by that person “while the persons to whom they related were attached to [her] institution”.

¹⁴ Memorandum of meeting, Department of Supplies and Department of Local Government and Public Health, attached to letter dated 22 January 1942, File ref Id

77. Although this cannot be confirmed, it is considered likely by the Committee that similar arrangements applied in relation to the remaining 6 Magdalen Laundries which had not at that point been recognised as “extern institutions”.

C. Statistical surveys: Census of Production and Census of Distribution and Services

i. Introduction

78. There is a long history, pre-dating the establishment of the State, of surveys of industrial production. This Section details the purpose and scope of such surveys carried out by the Statistics Branch of the Department of Industry and Commerce and subsequently, the Central Statistics Office. The application of these surveys to the Magdalen Laundries is then addressed.
79. A study entitled the “Census of Industrial Production” continues to be carried out in the State in present times. Its purpose is to capture and provide structural data on the industrial sector of the economy. The current Census of Industrial Production relates to enterprises and units with three or more persons engaged that are wholly or primarily engaged in industrial production.¹⁵

¹⁵ Statistics (Census of Industrial Production) Order 2008, SI No. 78 of 2008

80. The first Census of Production in the territory of the State was carried out prior to the establishment of the State. The legal basis for the first such exercise was an Act of the British Parliament, the Census of Production Act 1906¹⁶, which empowered the Board of Trade to collect data from industrial establishments throughout the United Kingdom (then including Ireland).
81. The first Census of Production was duly carried out in 1907. A census was also commenced in 1912, but was never completed due to the outbreak of World War One in 1914.
82. This Section sets out the history of the Census of Industrial Production after the foundation of the State and its relevance to the Magdalen Laundries. It should be noted that these surveys were separate to and distinct from the annual returns required under the Factories Acts (Chapter 12) and the scope of “factories” under those acts and “establishments” under the surveys detailed in this Section differed.
- ii. Legislative basis and surveys conducted following the establishment of the State*
83. The Statistics Act 1926 conferred a number of powers on the Minister for Industry and Commerce - the Central Statistics Office had not yet been established and statistical analysis on economic matters formed part of the responsibilities of that Department pursuant to a decision of the Executive Council.¹⁷
84. Section 16 of the 1926 Act empowered the Minister to prescribe:

¹⁶ 6 Edw. VII. c. 49

¹⁷ Minutes of the Executive Council Minutes 15, 23, 25 October 1924. Cited in Thomas P Linehan, “The Development of Official Irish Statistics”, Journal of the Statistical and Social Inquiry Society of Ireland, Vol. XXVII, Part V. A specific Division of the Department – the Statistics Branch – was subsequently established for that purpose.

“the subject-matter, nature, character and periodicity of the statistics to be collected under this Act”¹⁸,

as well as issues such as the persons or classes of persons by whom returns were to be made and the schedules, forms and instructions to be used in that regard.

85. An Order was made under the Act in 1926, providing for the taking of a Census of Production. The Statistics (Census of Production) Order 1926 was made by the Minister for Industry and Commerce, which at that point was the responsible Department for statistics.
86. The Order provided that a Census of Production would be carried out in 1927, in respect of the year 1926, with respect to a number of industries, trades and businesses.¹⁹
87. The Industries, Trades and Businesses covered by this census were primarily manufacturing – for instance, manufacturers of certain foodstuffs and drink, chemicals, oils and paints, brick, cement and glass, metal, shipbuilding, construction and repair of vehicles, furniture, leathers and textiles, clothing, paper and printing. However “laundry, cleaning and dyeing trades” were also included in the “other industries, trades and businesses” captured by the Census.²⁰
88. The information required to be returned as part of the Census was relatively extensive. It was necessary to provide information on, for example:²¹
 - Ownership and year established.

¹⁸ Statistics Act 1926, section 16(1)(a)

¹⁹ Statistics (Census of Production) Order 1926, SI No. 20/1928, Article 1

²⁰ Id, Schedule, First Part

²¹ Id, Schedule, Second Part “Information, Returns and Particulars”

- Time in operation (including number of days in which work was carried out during the year).
 - Number of hours worked by “wage earners”. Wage earners were defined in that regard as “industrial workers at the factory” and “storekeepers, packers, messengers, porters, carters etc”. “Outworkers” (workers employed in their own homes) were excluded.
 - Number of people employed (“distinguishing Males and Females and those under 18 years and over 18 years of age”).
 - Salaries and wages paid.
 - Quantity and value of products manufactured or work performed.
 - Fuel and electricity use for the period and materials used.
 - Information regarding machinery.
89. The industries and businesses required to submit information were not self-selecting – rather, the statistics in question were to be collected by way of forms “which shall be transmitted by post ... to all persons by whom returns are to be made or information is to be given...”.²²
90. A Second Census of Production was provided for by way of a Statutory Instrument in 1929 (to be taken in 1930)²³, and a third was provided for in 1931 (to be taken in 1932).²⁴ In the surveys of subsequent years – and beginning with provision for statistics from 1932 to 1935 (collected in 1933-1936) - the laundry trade was excluded from the Census of Production.²⁵
91. The laundry trade would, however, have been included in a separate statistical survey – the “Census of Distribution”, described as “the first major

²² Id, article 3

²³ Statistics (Census of Production) Order 1929. SI No. 38/1929. The forms to be used for the exercise were prescribed by way of the Statistics (Census of Production)(Forms) Order 1930, including a specific form for “laundry, cleaning and dyeing trades” – CPI 20

²⁴ Statistics (Census of Production) Order 1931. SI No. 27/1931. Forms prescribed by Statistics (Census of Production)(Forms)(Order) 1932

²⁵ Statistics (Census of Production) Order 1932. SI No. 58/1932

statistical inquiry directed to the services sector”.²⁶ This was carried out in 1934 (compiling data in respect of 1933).

92. The general class required to submit returns was provided for in the Statistics (Census of Distribution) Order 1933 as “every person carrying on a wholesale or retail distribution of goods or services”.²⁷ Again, however, the exercise was not carried out on the basis of self-selection, rather the forms and instructions were “transmitted by post ... to all persons by whom returns are to be made or information is to be given”.²⁸ This was done “on the basis of a register specially compiled for the purpose by the Gardaí”.²⁹

93. The range of information sought was again broad, encompassing the following categories:

- Description of establishment
- Description of business
- Persons engaged and salaries, wages and commissions paid (divided between male and female)
- Sales of Merchandise and Services
- Rent and rates
- Stock.³⁰

94. The instructions attached to this Order confirmed that the returns sought were for “statistical purposes only” and that estimates were acceptable where exact figures were not available.³¹

²⁶ Linehan, “The Development of Official Irish Statistics”, supra

²⁷ Statistics (Census of Distribution) Order 1933. SI No. 103/1933. Article 2

²⁸ Id, article 4

²⁹ Linehan, “The Development of Official Irish Statistics”, supra

³⁰ Schedule to the Statistics (Census of Distribution) Order 1933.

³¹ Id, General Instructions at paragraph 2

95. The Laundry trade was similarly not included in the provision made for Census of Production in 1939, 1940, 1941 and 1942³², however it was re-included in provision for Census of Production from 1943 onwards.³³
96. These surveys continued after transfer of responsibility in 1949 from the Minister for Industry and Commerce to An Taoiseach and the establishment of the Central Statistics Office.³⁴
97. A second Census of Distribution was carried out on the basis of a Statutory Instrument in 1952. The Order providing for this survey required returns of certain statistical information, with the list of required information relating to:
- Particulars of establishment
 - Year of return
 - Description of business
 - Persons engaged
 - Wages, salaries and commissions paid
 - Rents and rates
 - Total takings
 - Payments and purchases
 - Stocks on hand for sale.³⁵
98. Subsequently, annual surveys of this kind were provided for until 1961, with a gap thereafter until provision (under the alternative name of “Census of

³² SI No 391/1939, SI No. 359/1940, SI No. 556/1941 and SI No. 518/1942.

³³ See e.g. Statistics (Census of Production) Order 1943. SI No. 422/1943; Statistics (Census of Production) Order 1944. SI No. 350/1944; Statistics (Census of Production) Order 1946. SI No. 60/1946; Statistics (Census of Production) Order 1947. SI No. 34/1947; Statistics (Census of Production) Order 1948. SI No. 49/1948; Statistics (Census of Production) Order 1949. SI No. 90/1949; Statistics (Census of Production) Order 1950. SI No. 25/1950; Statistics (Census of Production) Order 1951. S.I. No. 17/1951; Statistics (Census of Production) Order 1952. SI No. 2/1952

³⁴ The Statistics Acts 1926 and 1946 (Transfer of Ministerial Functions) Order 1949 (SI 142/1949)

³⁵ Statistics (Census of Distribution) Order, 1952. S.I. No. 20/1952

Distribution and Services”) on the basis of Orders made under the Statistics Acts in 1967, 1972 and 1978.³⁶

iii. Records of surveys conducted and application to the Magdalen Laundries

99. The Committee decided that it would be appropriate to attempt to identify whether or not the Magdalen Laundries were included in the scope of some or all of the above surveys of Production or Distribution and Services. To this end, extensive searches were carried out of the records of the Department of Enterprise, Jobs and Innovation (as successor Department to the Department of Industry and Trade) and the Department of An Taoiseach. The Central Statistics Office also confirmed that it does not hold any such records of raw data in these cases.
100. Although general files were found relating to publications based on the returns from these surveys, no files were identified including the actual returns of establishments made under these Statutory Instruments.
101. If any such files existed, it is likely that they would have been transferred, along with responsibility for statistics, at the time of transfer of responsibility for statistics to the Department of An Taoiseach and creation of the Central Statistics Office. However as noted above, no such primary data (forms returned by establishments under the surveys) were identified in the holdings of the CSO.

³⁶ See S.I. No. 20/1952 Statistics (Census of Distribution) Order, 1952; SI No. 44/1953 Statistics (Census of Distribution) Order, 1953; SI No. 48/1954 Statistics (Census of Distribution) Order, 1954; SI No. 15/1955 Statistics (Census of Distribution) Order, 1955; SI No. 6/1956 Statistics (Census of Distribution) Order, 1956; SI No. 39/1957 Statistics (Census of Distribution) Order, 1957; SI No. 62/1958 Statistics (Census of Distribution) Order, 1958; SI No. 43/1959 Statistics (Census of Distribution) Order, 1959; SI No. 5/1960 Statistics (Census of Distribution) Order, 1960; SI No. 3/1961 Statistics (Census of Distribution) Order, 1961; SI No. 67/1967 Statistics (Census of Distribution and Services) Order, 1967; SI No. 56/1972 Statistics (Census of Distribution and Services) Order, 1972; SI No. 101/1978 Statistics (Census of Distribution) Order, 1978.

102. The Committee was able, however, to identify additional information in relation to the treatment of the Magdalen Laundries through other sources.
103. First, certain of the general files relating to these surveys include information, not on the returns of individual laundries, but on the overall categories of laundries for which returns had been made. The earliest example of this dates to 1926.
104. A file containing preliminary reports on the Census of Production 1926 includes the preliminary report relating to the laundry trade aggregated from the returns of 80 establishments in the “laundry, dyeing and cleaning trades”.³⁷ Of this total, 37 were from establishments categorised as “Institutions (Convents, Penitentiaries, Female Industrial Schools, etc)”.³⁸
105. Although these institutions represent over 46% of the number of laundries having made returns to the Department as part of the census (37 of 80), their turnover represented only approximately 17% of the total laundry turnover of the industry (collective turnover of approximately £97,000 compared to collective turnover of approximately £470,000 for the remaining 43 laundry establishments).³⁹
106. The file indicates that these establishments would be excluded from the statistical analysis of the Census of Production. Although the file contains no information on the rationale for this decision, one possible technical explanation is that, given their institutional nature as opposed to commercial laundries staffed by paid employees, they would not have been representative of the laundry trade as a whole and could have distorted the statistical information which the Census was aimed at producing.

³⁷ Census of Production 1926, File Ref NAI/TSCH/3/S3729. Preliminary Report No 24, Laundry, Dyeing and Cleaning Trades.

³⁸ *Id*

³⁹ *Id*

107. The publication in 1933 of the results of the 1926 Census of Production, which were published together with the results of the 1929 Census of Production, did not include these returns.⁴⁰ Again, the rationale for this is not included in the report, although it states, in pertinent part, that:

“it was decided that Returns should not be required from the following types of establishments and accordingly, this Report does not include the value of laundry, etc, work performed by them.

(a) Convents, Penitentiaries, Industrial Schools, etc., which, as well as executing laundry for their own inmates and staffs, did work on a commercial basis for outside customers. ...”⁴¹

108. It was not possible to determine whether, in the 1929 Census, returns had been sought from or made by institutional laundries of this kind.

109. The return for the 1937 Census of Industrial Production may however shed some light on the matter, as it refers to salaried employees and wage-earners.

110. Second, the archive of one of the relevant Religious Congregations contains partial duplicate forms relevant to this matter. Such forms were identified in relation to the Magdalen Laundry at Sean McDermott Street for the Census of Industrial Productions annually from 1952 until 1963; and again for 1965 and 1966.⁴²

⁴⁰ Census of Industrial Production, 1926 and 1929. Compiled by the Department of Industry and Commerce. Dublin: Stationery Office, 1933. Census of Industrial Production, 1929. File Ref NAI/TSCH/3/S7402.

⁴¹ Id

⁴² Reference numbers 1952: CIP-36-15; 1953: CIP 53-36-16; 1954: CIP 54-60-16; 1955: CIP 55-60-16; 1956: CIP 56-60-16; 1957: CIP 57-60-16; 1958: CIP 58-60-16; 1959: CIP 56-60-16; 1960: CIP 60-60-16; 1961: CIP 61-60-16; 1962: CIP 62-60-16; 1963: CIP 63-60-16; 1965: CIP 65-60-16; 1966: CIP 66-61-60/16.

111. As set out in this Section, forms were issued to all persons required to submit returns, which means that the administering office (the CSO for the relevant period) issued the forms to the Magdalen Laundry at Sean McDermott Street for completion.
112. Although there is no documentary evidence to establish conclusively whether this was also the case for the other Magdalen Laundries, it would not be an unreasonable assumption that they were similarly considered to be covered by the scope of the surveys.

D. Office of the Commissioners of Charitable Donations and Bequests

113. The Office of the Commissioners of Charitable Donations and Bequests (“the Charity Commissioners”) was established by the Charitable Donations and Bequests Act 1844, with substantial legislative amendment by way of the Charities Acts 1961 and 1973. As set out in Chapter 15, the Charities Act 2009 does not relate to the time-period under examination by this Report and its provisions are not considered in this Section.
114. Some aspects of the work of the Charity Commissioners have been the subject of public comment in relation to the Magdalen Laundries, in particular:

- exemptions in relation to publication of details of charitable bequests; and
- approval for sale of lands.

These and other, lesser known, aspects of the work of the Office – as well as the general character of the role of the Charity Commissioners – are examined in this Section.

115. The Office of the Charity Commissioners cooperated with the Committee in relation to these matters and the outcomes of this engagement are set out as follows.

i. Establishment and functions of the Charity Commissioners

116. The initial purpose of the Charity Commissioners was to ensure “the more effectual application of charitable donations and bequests in Ireland”. On foot of the 1961 Act, Commissioners are appointed by the Government, with a maximum number of 11 at any given time.

117. No set term is served by Commissioners. Rather, each holds office until his or her death, resignation or removal from office. Although not required by the legislation, the Government practice in appointments has been to appoint Commissioners in a manner which maintains the tradition of representation of members of the judiciary and the different religious denominations. Commissioners have at all relevant times acted in a voluntary (wholly unpaid) capacity.

118. The main functions of the Office are administrative or facilitative, rather than regulatory. As indicated by the Law Reform Commission, the Commissioners:

“have a wide role as an enabling body, rather than as a regulatory body with investigative or punitive powers”.⁴³

119. The powers which may be exercised by the Charity Commissioners include:

- the power, on application in that regard, to appoint trustees, either in substitution of an existing trustee or as additional trustees;⁴⁴
- the power to authorise the disposition of lands held upon charitable trusts, where the trustees do not otherwise have such a power (including sale by a charity to a non-charity for full value; transfer to another charity for below market value; lease by a charity; surrender of a lease by a charity; mortgage of charity property; or exchange of charity land when for the benefit of the charity);⁴⁵
- to frame *cy-près* schemes⁴⁶, which means a scheme “as near as possible” to the spirit or intentions of the original donor. A *cy-près* scheme enables effect to be given to a donor’s charitable intention when it is impossible or impracticable to give effect to the donor’s wishes in the precise terms provided;⁴⁷
- the power to dispense with the publication of charitable bequests;

⁴³ Law Reform Commission Consultation Paper on the Legal Structures for Charities, at 2.02

⁴⁴ Section 43 of the Charities Act 1961

⁴⁵ Section 34 of the Charities Act 1961, as amended by section 11 of the Charities Act 1973

⁴⁶ Section 39 of the Charities Act 1961 as amended by section 8 of the Charities Act 1973 and Part II of the Social Welfare (Miscellaneous Amendments) Act 2002. Until enactment of the 2002 Act, the jurisdiction of the Charity Commissioners to frame *cy-pres* schemes was limited to values of IR £ 250,000 or less. It was necessary for any *cy-pres* applications in excess of that limit to be made to the High Court.

⁴⁷ See e.g. Law Reform Commission Consultation Paper on the Legal Structures for Charities, at 6

- approval of or sanction for proposed compromises in relation to claims by or against a charity;⁴⁸
- to provide advice to trustees experiencing difficulty in administering a charitable trust;⁴⁹ and
- the power to accept gifts for charitable purposes.

120. The Office of the Commissioners of Charitable Donations and Bequests has no role in relation to the administration of charitable tax exemptions, which is wholly a matter for the Office of the Revenue Commissioners. The rules applicable to charitable tax exemptions and their application to the Magdalen Laundries are dealt with in Chapter 15.

ii. Procedures in relation to exemptions from publication of charitable bequests and sale of land

121. The Office of the Charity Commissioners confirmed to the Committee that the procedure by which it considers exemptions from publication of charitable bequests is as follows.

122. The Charity Commissioners receive details from the Probate Office of all charitable bequests granted probate. An Executor may apply to the Commissioners for an exemption from publication of the details of the charitable bequest. In such cases, the practice of the Office of the Charity Commissioners is to seek a receipt from the relevant charity to ensure that it does in fact receive the funds bequeathed to them.

⁴⁸ Section 22 of the Charities Act 1961

⁴⁹ Section 21 of the Charities Act 1961

123. The Charity Commissioners do not have enforcement powers in this regard. However, in the event of any difficulty, the Office has only two options:

- to exercise the power to refuse to grant exemption from publication of the bequest; or

- if the Commissioners had reason to suspect that the funds bequeathed had not reached the intended recipient charity, the Commissioners could refer the matter to the Attorney General (in the role of Protector of Charities) pursuant to section 26 of the Charities Act 1961.

124. Concerning the functions of the Charity Commissioners in regard to the sale of land, the following is the procedure and standard practice applied.

125. In keeping with its general role, the function of the Charity Commissioners in respect of disposition of land is *enabling* rather than *regulatory*. Where charity trustees do not have an express power of sale in their trust documents, an intended sale of property carried out by them may not be valid. In order to overcome this difficulty, the charity trustees may apply to the Charity Commissioners, who have power to grant to them an authority enabling them to lawfully proceed with the transaction.

126. When applications are received for such an authorisation, the Charity Commissioners must satisfy themselves that the proposed transaction is advantageous to the charity. The general criteria used by the Charity Commissioners in this regard are that the charity must:

- receive the full market value for the property; and

- continue to apply that value for its original charitable purposes.

127. To enable them to make a decision on whether or not to grant authorisation, upon receipt of an application for their consent to a sale of property, the Charity Commissioners will seek the necessary information from the charity, including information on:

- how the charity intends to apply the sale proceeds; and
- confirmation that the proceeds will be applied for the charitable purposes for which they were originally given.

128. On that basis, a decision will be taken on whether to grant an authorisation. Although the Charity Commissioners must be satisfied that a charity disposing of property to a non-charity is receiving full value for the property, this is only one aspect of the overall requirement that the transaction is advantageous to the charity and the Office of the Charity Commissioners has confirmed that it will:

“look at every application on its own merits, bearing in mind that their role is to assist the charity in carrying out its charitable objects”.⁵⁰

129. The Office of the Charity Commissioners has pointed out that the Office has neither the function nor the legal authority to oversee or investigate charities. This position is confirmed by the legislative basis of the Office and by the Law Reform Commission’s view on the Office as set out above. Indeed as set out at Chapter 15, there is currently no office or body in the State which has such a function or authority. Further, the role and authority of the Office of the Charity Commissioners does not extend to investigating whether or to what degree a charity is fulfilling its charitable aims.

⁵⁰ Id

130. One exception to this general rule is that from time to time notice of suspected misapplication of charity funds may be brought to the attention of the Charity Commissioners. In such a case, the practice of the Charity Commissioners is to refer the matter to the Attorney General, in his/ her role as the Protector of Charities⁵¹, or alternatively to instigate proceedings for the recovery of misapplied charitable funds.⁵²

⁵¹ Section 26 of the Charities Act 1961

⁵² Section 23 of the Charities Act 1961