



The
United
Reformed
Church

Help and Advice

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Bulletin 56: FINANCIAL UPDATE

The Help & Advice Group was set up by Synod in 2009, to support local churches in being informed and effective in their life and mission. The group was disbanded in 2014, as part of a simplification of Synod committees, and its work continues through the Trust Officer, under the oversight of the Trust. We are willing to try to provide specific advice on particular topics. Please get in touch if you have questions or suggestions.

This article is part of a series giving an overview of particular subjects on interest for local churches. We also circulate general updates from time to time. Bulletins will also be posted on the members' area of the website with direct links to other websites.

Where readers are directed to web-based resources, the Synod Office is willing to respond to reasonable requests for printed out information for readers without web access, although they may find it more satisfactory to follow up their interest through their local library's web access.

This bulletin carries a series of updates that may be of interest to Church Treasurers.

Fraud Prevention

A new website has been launched by the Charity Commission and the Charity Sector Counter-Fraud Group, with guidance on good practice in minimising the risk of fraud against your church: www.charitiesagainstfraud.org.uk.

Fundraising

Two large guides to charity fundraising have recently been issued, the first by the Charity Commission, and the second a more practical handbook and other resources from the Institute of Fundraising in collaboration with other groups.

www.gov.uk/government/publications/charities-and-fundraising-cc20

www.institute-of-fundraising.org.uk/guidance/research/trustees-and-fundraising

The Fundraising Regulator was set up in 2016, following public disquiet about the actions of a small number of charity fundraisers, to police a new Code of Fundraising Practice. Although much of this is aimed at arrangements with professional fundraisers, and direct contact with donors, churches may find it useful to consider the guidance. For the most part, this revolves around the Elders setting a clear plan for the church's fundraising, and providing clear delegation and adequate training to volunteers. The wording of an appeal for funds, and ensuring good management of cash receipts are also worth considering.

(The code itself is quite lengthy, but can be downloaded from: www.fundraisingregulator.org.uk/wp-content/uploads/2016/06/Code-of-Fundraising-Practice-v1.3.pdf.)

New Pound Coin

Following the introduction of the new £5 note, the Royal Mint is to introduce a new £1 coin from March 2017. You can find further details at: www.thenewpoundcoin.com.

Local Church Charities

Churches with gross annual income over £100,000 should register with the Charity Commission. The application form is online, and can be saved and returned to whilst the necessary details are gathered. Guidance is available from the Charity Commission, and in the Association of Church Accountants & Treasurers' Handbook; and there is also a slightly dated guide from the United Reformed Church.

www.gov.uk/guidance/how-to-register-your-charity-cc21b

www.urc.org.uk/what_we_do/resources/docs/charity_registration_for_local_churches.pdf

Churches needing to register are advised to contact the Trust Officer at Synod Office if they need further advice.

Smaller churches continue to be excepted charities and are for the time being not required to register, although the threshold for registration is expected to be reduced over the next few years. If you are asked by your bank to justify your status, you can tell them that the legal basis is the Charities (Exception from Registration) (Amendment) Regulations 2014.

Whether or not they have a registered charity, Elders should be aware that certain categories of people are disqualified from acting as trustees (although this does not prevent them from playing a full part as Elders on all other business).

The Charity Commission gives further advice on trustee eligibility:

www.gov.uk/guidance/charity-trustee-disqualification

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