



The
United
Reformed
Church

Help and Advice

Northern Synod Office, 4 College Lane, Newcastle upon Tyne NE1 8JJ (0191-232 1168)

Bulletin 73: GENERAL 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's Property Subgroup. We are willing to try to provide specific advice on particular topics. Please get in touch if you have questions or suggestions.

This paper is part of a series of general updates for local churches. We also circulate articles giving an overview of particular subjects of interest from time to time. Bulletins are also posted on the website <http://urc-northernsynod.org/help-advice-bulletins>, 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.

Charity Commission

For those churches with registered charities, the Charity Commission has published a list of changes to the questions in the annual return since 2018. Returns must be filed within 10 months of the financial year end, which for many charities will be 31 October. However, if (for example) you have an August year end and feel that you would be unable to file on time, you can email to request a time extension:

<https://www.gov.uk/guidance/prepare-a-charity-annual-return>.

Many church charities currently benefit from a statutory exception from the general requirement to register with the Charity Commission, under the Charities (Exception from Registration) (Amendment) Regulations 2014. The current exception is due to expire on 31 March 2021, and the Commission is now seeking a further extension of the excepting regulations to give it time to register church charities in a phased manner. Currently, only churches with gross annual income over £100,000 are required to register. Guidance on registration can be found at:

[https://urc.org.uk/images/Communications/Guidance_Local_Church_Registration - August 2019.pdf](https://urc.org.uk/images/Communications/Guidance_Local_Church_Registration_-_August_2019.pdf).

If you find you have further questions, do get in touch with the Trust Officer, Andrew Atkinson.

Business Rates Relief

Although places of worship themselves are exempt from business rates, some churches own other properties such as separate halls, shops and cafés which may not be. These may be eligible for 100% discretionary expanded business rates relief in 2020/2021, as part of the Government's schemes for supporting business during the pandemic. Further details on eligibility can be obtained from:

[https://www.gov.uk/guidance/check-if-your-retail-hospitality-or-leisure-business-is-eligible-for-business-rates-relief-due-to-coronavirus-covid-19.](https://www.gov.uk/guidance/check-if-your-retail-hospitality-or-leisure-business-is-eligible-for-business-rates-relief-due-to-coronavirus-covid-19)

There is also an equivalent scheme for nurseries:

[https://www.gov.uk/guidance/check-if-your-nursery-is-eligible-for-business-rates-relief-due-to-coronavirus-covid-19.](https://www.gov.uk/guidance/check-if-your-nursery-is-eligible-for-business-rates-relief-due-to-coronavirus-covid-19)

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