



The
United
Reformed
Church

Help and Advice Group

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Bulletin 2: 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 is made up of five members of local churches, together with administrative support from the Trust Officer. We are willing to try to provide specific advice or organise training days on particular topics. Please get in touch if you have questions or wish to suggest a training or discussion event.

This is the second bulletin in a planned series of general updates for local churches. We also intend to circulate articles giving an overview of particular subjects of interest. 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.

First Aiders

The Churches' Legislation Advisory Service (CLAS) has warned that some first aid trainers have been ringing churches, telling them that they are legally required to have a trained first aider at all activities, and then offering to provide a training course, at a price.

The Health & Safety (First-Aid) Regulations 1981 in fact require *employers* to provide adequate and *appropriate* equipment, facilities and personnel to enable first aid to be given to employees if they are injured or become ill at work. Churches may well be employers, if they employ cleaners, caretakers, gardeners or organists. It is up to each church to decide what is appropriate in their own circumstances, but it may well be worth having one or two trained first aiders in case of accidents among any users of the building.

Further information can be found on the Health & Safety Executive's website:

<http://www.hse.gov.uk/firstaid/legislation.htm>

<http://www.hse.gov.uk/pubns/indg214.pdf> (74KB)

Fire Extinguishers

CLAS has for some years arranged a corporate service agreement with Chubb Fire Ltd for the maintenance of fire extinguishers. In some cases, churches benefit from discounts of up to 40%. Prices are fixed from 2009-2012, but those churches choosing to use Chubb should be careful to ensure that they participate in the corporate account contract, rather than an individual one. Further details are given on the CLAS website:

<http://www.churcheslegislation.org.uk/publications>

Public Benefit Reporting

The Charity Commission has produced advice and examples for charities producing full annual reports. This is more applicable to large churches and ones that are registered charities. For accounting years after 1 April 2008, charities should report on the public benefit conferred by their activities. Further information and a parish church example are given on the Charity Commission's website:

<http://www.charitycommission.gov.uk/publicbenefit/pbreport.asp>

Funding

Detailed guidance has been published by the Government and the Church of England, with the aim of helping faith groups to identify sources of funding to develop their buildings and serve their communities. The document *Churches and Faith Buildings: Realising the Potential* can be downloaded as a Word document from the Church of England's website:

<http://www.cofe.anglican.org/news/pr3509.html>

Gift Aid

HM Revenue & Customs has amended the text for Gift Aid Declaration forms, so that donors must pay enough income and/or capital gains tax each year to cover the donations given. From April 2010, charities will only be able to reclaim the tax for the last 4 years. Please note: the 3% transitional relief (making the 25p up to 28p in the pound) can only be claimed within 2 years. Accordingly, churches are warned to claim regularly – usually annually, although if you have a large amounts Gift Aid income, you can claim more frequently. A sample declaration form in A4 size is given on the HMRC website:

http://www.hmrc.gov.uk/charities/appendix_b1.pdf (73KB)

HMRC also provides a step-by-step guide to reclaiming tax, on its website:

http://www.hmrc.gov.uk/charities/gift_aid/reclaim.htm

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