



The  
United  
Reformed  
Church

# Help and Advice Group

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## Bulletin 15: 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 four 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 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 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.

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This month's general update includes brief details three items which may be of interest. Web links are provided for those wishing to follow up these items further.

### **Banks Closing Safe-Deposit Facilities**

The Churches' Legislation Advisory Service has alerted us to an episode of Radio 4's *Moneybox*, in which it appeared that High Street banks may be withdrawing safe-deposit facilities: [www.bbc.co.uk/programmes/b01dc57k#synopsis](http://www.bbc.co.uk/programmes/b01dc57k#synopsis).

This may be an issue for churches that store deeds or spare communion plate in bank safe-deposit boxes. Accordingly, you are advised to check whether this might affect you. If it could be a problem for you, please let us know as the CLAS is willing to lobby the banks on churches' behalf.

If you do have goods stored at a bank, it is worth checking that you have an up to date mandate with the bank, authorising current church officers to sign for goods should you wish to remove them.

Historical artefacts that are no longer needed may be of interest to a local museum or your county record office.

### **Church Contents and Documents**

Arising from the previous item, the Help & Advice Group recommends that churches should be aware of the whereabouts of their portable property. For example, a list could be kept of major items of furniture and equipment and their location. Likewise, it is worth knowing where your important documents and records are kept. Perhaps property that is regularly taken off site should be marked so that it is clear that it belongs to the church.

## Valued Added Tax

HM Revenue & Customs has published an updated list of extra-statutory concessions from VAT:

[http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?\\_nfpb=true&\\_pageLabel=pageVAT\\_ShowContent&id=HMCE\\_PROD\\_011540&propertyType=document](http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageVAT_ShowContent&id=HMCE_PROD_011540&propertyType=document)

Those that may be of relevance to churches include:

- 3.21 sales of poor quality goods
- 3.26 works of art, antiques or collectors' items

All churches are eligible for charity tax reliefs. Most churches are too small to have a registered charity number, but may prove their charitable status for tax purposes by showing HMRC's letter CTY001, which you should have received when HMRC first recognised your church as a charity. This means that you can demonstrate you have a charity tax reference with HMRC.

Any churches that have not previously claimed Gift Aid from HMRC need to register with them before they can claim any UK charity tax reliefs. HMRC provides guidance on how to do this: [www.hmrc.gov.uk/charities/tax/recognition.htm](http://www.hmrc.gov.uk/charities/tax/recognition.htm).

Finally, the Chancellor announced in the 2012 budget that the Government intended to withdraw zero-rating for alterations to listed places of worship. Churches would instead have to apply to the listed places of worship grant scheme for a reduction of VAT paid to 5%: [www.lpwscheme.org.uk](http://www.lpwscheme.org.uk). However, the LPW scheme is underfunded, so there is no guarantee that you will recover the amount applied for.

Wakefield Cathedral has produced a video and is lobbying against this change: [www.churchofengland.org/media-centre/news/2012/04/going-for-a-song-cofe-youtube-recording-calls-on-government-to-bring-back-zero-rate-vat-on-alterations-to-listed-buildings.aspx](http://www.churchofengland.org/media-centre/news/2012/04/going-for-a-song-cofe-youtube-recording-calls-on-government-to-bring-back-zero-rate-vat-on-alterations-to-listed-buildings.aspx).

Two online petitions have been launched: <http://epetitions.direct.gov.uk/petitions/32229> and <http://epetitions.direct.gov.uk/petitions/32056>. If you wish to sign them, please do so as soon as possible.

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