



The
United
Reformed
Church

Help and Advice Group

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

Bulletin 17: 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.

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

Gift Aid Declarations

All churches should be aware of HMRC's guidance on Gift Aid declarations, updated in March 2012: www.hmrc.gov.uk/charities/gift_aid/declarations.htm.

In particular, a revised form of declaration is required for future Gift Aiders. The key wording is:

"I confirm I have paid or will pay an amount of Income Tax and/or Capital Gains Tax for the current tax year (6 April to 5 April) that is at least equal to the amount of tax that all the charities and Community Amateur Sports Clubs (CASCs) that I donate to will reclaim on my gifts for the current tax year. I understand that other taxes such as VAT and Council Tax do not qualify. I understand the charity will reclaim 25p of tax on every £1 that I have given".

Live Music Act 2012

From 1 October 2012, the Licensing Act 2003 is modified so that in many cases churches will no longer need a licence for live music.

This welcome instance of deregulation applies in the following cases:

- for **unamplified** live music taking place between **8am and 11pm** in all venues (subject to the right of a licensing authority to impose conditions about live music following a review of a premises licence or club premises certificate relating to premises authorised to supply alcohol for consumption on the premises);
- for **amplified** live music taking place between **8am and 11pm before audiences of no more than 200 persons on premises authorised to supply alcohol for consumption** on the premises (subject to the right of a licensing authority to impose conditions about live music following a review of a premises licence or club premises certificate);
- for **amplified** live music taking place between **8am and 11pm before audiences of no more than 200 persons in workplaces not otherwise licensed under the 2003 Act** (or licensed only for the provision of late night refreshment);
- for the provision of **entertainment facilities**; and
- for live music **integral to a performance of Morris dancing** or dancing of a similar type, so that the exemption applies to live or recorded music instead of unamplified live music.

Live music performed in worship continues to be exempt from licensing requirements.

andrew.atkinson@urc-northersynod.org