

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

Bulletin 21: CHARITY REGISTRATION AND CONSTITUTIONS

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 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.

Charity Registration

As noted in bulletin 16, churches with gross annual income over £100,000 should register with the Charity Commission. The majority of churches remain excepted charities under the Charities (Exception from Registration) (Amendment) Regulations 2012, so are not required to have a registered charity number until 31 March 2014. It is expected that medium-sized churches will be required to register from then, although details of the timetable and income threshold have not yet been published.

Guidance was previously published by the United Reformed Church at www.urc.org.uk/what_we_do/resources/docs/charity_registration_for_local_churches.pdf. It is not yet known whether this will be updated before 2014. Charity Commission quidance can be found at:

www.charitycommission.gov.uk/Start up a charity/Guidance on registering/default.aspx

Local Church Constitutions

As part of the registration process, each local church must adopt a governing document for their church charity (ie, the asset-managing entity that is to be registered). Two alternative versions are set out in the URC's charity registration guide for local churches referred to above. These are the only approved versions, so churches must adopt one or the other as part of the registration process.

In addition, any local church *may*, if members wish, adopt its own constitution. From time to time, it can be helpful to have such a document to hand as banks and grant-making bodies often require copies. The United Reformed Church has published a model local church constitution which can be adapted to local use. Copies can be obtained from the Trust Officer (0191-232 1163 / andrew.atkinson@urc-northernsynod.org).