

Bulletin 75: 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.

Gift Aid

HMRC has updated its detailed guidance. In chapter 3, section 3.4.5 clarifies that a donation must be a payment of a sum of money. Donations made by an individual waiving a refund or a loan repayment due from a charity, can be considered a donation of a sum of money where there is a clear agreement to cancel a loan or not accept a refund.

HMRC's full guidance can be found at:

<https://www.gov.uk/government/publications/charities-detailed-guidance-notes>.

Listed Places of Worship Grant Scheme

The website for applications has been refreshed and improved. Guidance is given on eligible works, how to apply and how to claim. In addition to the online portal, there is also the option to download a PDF and send in a written application if you prefer.

<https://listed-places-of-worship-grant.dcms.gov.uk/>.

Community Organisations Cost of Living Fund

Registered charities and CIOs can apply for grant funding of £10,000-£75,000 if they are facing increased demand or costs in supporting people and communities in the cost of living crisis. To apply or find out more, visit the National Lottery Community Fund website:

<https://www.tnlcommunityfund.org.uk/funding/programmes/community-organisations-cost-of-living-fund>.

I am grateful to the Churches' Legislation Advisory Service (CLAS) for drawing these items to my attention.

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