



Local United Reformed Churches and Charity Registration in England & Wales (revised August 2019)

1. Introduction

Religious charities have been excepted from the need to register for many years, although they have come under the jurisdiction of the Charity Commission and have been subject to charity law. However, there is a requirement for certain local churches and other church organisations (such as Synods) to register with the Charity Commission.

These notes aim to answer your questions and guide you through this process.

A. Does my Church need to register?

Currently only those churches with a gross income over £100,000 a year are required to register. The Charity Commission does intend to remove the income qualification at some point which will mean that all churches must register; however, that date is not yet confirmed. At the time of reviewing this document (November 2020) it is understood that DCMS intends to extend the Regulations by 10 years to give excepted charities time to prepare for registration and to allow the Charity Commission as much time as possible to register all excepted organisations in a coordinated way.

DCMS and the Charity Commission are working on a plan to phase more organisations onto the register in a manageable way over the extension period. Extending the Regulations beyond 31 March 2021 requires Parliamentary approval, through Secondary Legislation. It is intended to lay the necessary Statutory Instrument before parliament in early 2021.

Your church's gross income is that presented in your last set of accounts.

- For accounts prepared on a receipts and payments basis, gross income is the total receipts from all sources excluding the receipt of any endowment.
- For accounts prepared on an accruals basis, gross income is the total incoming resources, excluding the receipt of any endowment and including any amount transferred to income funds during the year from endowment funds in order to be available for spending.

If your church's **gross income is under £100,000** a year, you are currently **excepted** from the requirement to register with the Charity Commission and you need take no further action at this time.

If your church's **gross income is over £100,000** a year, you are required to register.

However, if your church's **gross income was over £100,000 last year but is normally much lower** than that, you can apply to the Charity Commission for a determination that you need not do so. The Commission has said that it is sympathetic to receiving such requests and you can download and adapt a sample 'determination not to register' letter from the Church of England's Parish Resources website <http://www.pariahresources.org.uk/pccs/registration/>.

Your request is more likely to be granted if you can show the three previous years' income was less than £80,000 in each of these years and explain why your income in the previous year was exceptional (usually as a result of receiving a legacy or a large grant).

B. My Church is an LEP. Can we use this process?

The process for LEPs is available on the Churches Together in England (CTE) website.

https://www.cte.org.uk/Groups/247734/Home/Resources/Local_Ecumenical_Partnerships/Charity_registration_and/Registering_as_a/Registering_as_a.aspx

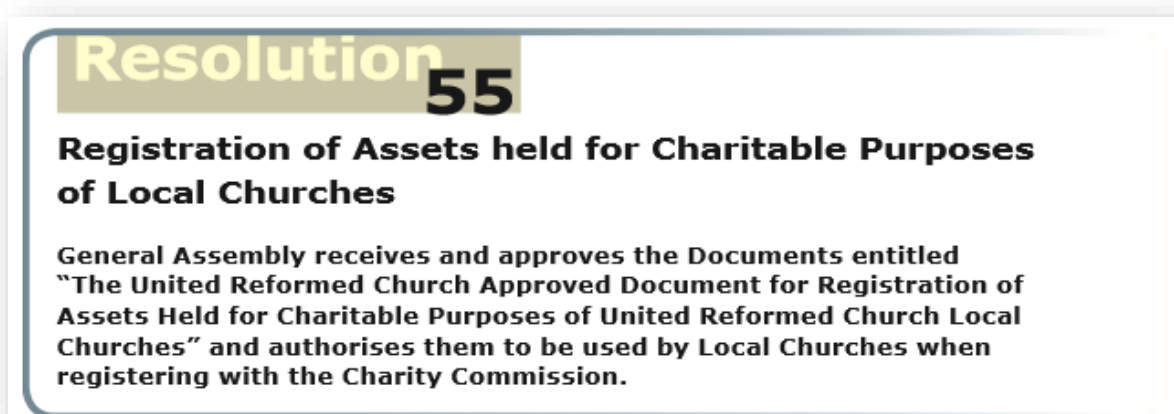
C. What is registered?

It is not the local church itself, which needs to register, but the assets and funds held by the church for charitable purposes. However, it does not apply to church buildings, halls and manses, which are normally held by corporate Trustees on trusts set out in the various URC Acts. What will in fact be registered therefore is not the 'Anytown URC', but the 'Anytown URC Charity'.

In most cases the charity trustees will be the serving members of the Elders' Meeting (including the Minister) as has, of course, generally been the case in practice up to now. However, there are a few cases where the Church Meeting has set up a separate body to act as Charity Trustee. Whichever applies, the charity will need an appropriate 'governing document' for registration purposes.

D. What is the Governing Document?

General Assembly in July 2008 agreed resolution 55 as follows:



Resolution 55

Registration of Assets held for Charitable Purposes of Local Churches

General Assembly receives and approves the Documents entitled "The United Reformed Church Approved Document for Registration of Assets Held for Charitable Purposes of United Reformed Church Local Churches" and authorises them to be used by Local Churches when registering with the Charity Commission.

The wording of this document has been agreed by the Charity Commission and approved by General Assembly so, if it is used and the process set out in these guidance notes is followed, there should be no difficulty with registration.

There are two versions of the governing document, the normal one, where the elders are the trustees and an alternative form for those few cases where in the past Church Meeting has set up a separate body to act as charity trustee. They read:

Registration of Assets held for Charitable Purposes of Local Churches

Version for Local Churches where the Elders are the Trustees

1. Name and Assets

The Charity is called ('Anytown United Reformed Church Charity') and comprises all assets and funds held by and on behalf of the ('Anytown United Reformed Church') other than properties held under the trusts declared in Schedule 2 of the United Reformed Church Act 1972 (as amended by the United Reformed Church Acts 1981 and 2000) and those held on other specifically declared trusts.

2. Objects

The object of the Charity is the advancement of the Christian faith for the benefit of the public in accordance with the Scheme of Union of the United Reformed Church.

3. Trustees and their responsibilities

Those members of the Elders' Meeting of (Anytown United Reformed Church) who are qualified to serve as charity trustees are collectively the Charity Trustees of the Charity and are appointed and shall act in accordance with the procedures for the time being laid down by the Church Meeting of (Anytown United Reformed Church) which shall be in conformity with the Scheme of Union of the United Reformed Church.

Registration of Assets held for Charitable Purposes of Local Churches

Version for Local Churches where Church Meeting appoints the Trustees

1. Name and Assets

The Charity is called ('Anytown United Reformed Church Charity') and comprises all assets and funds held by and on behalf of the ('Anytown United Reformed Church') other than properties held under the trusts declared in Schedule 2 of the United Reformed Church Act 1972 (as amended by the United Reformed Church Acts 1981 and 2000) and those held on other specifically declared trusts.

2. Objects

The object of the Charity is the advancement of the Christian faith for the benefit of the public in accordance with the Scheme of Union of the United Reformed Church.

3. Trustees and their responsibilities

Those members of such body drawn from the membership as shall be appointed by the Church Meeting of (Anytown United Reformed Church) who are qualified to serve as charity trustees are collectively the Charity Trustees of the Charity and are appointed and shall act in accordance with the procedures for the time being laid down by the Church Meeting of (Anytown United Reformed Church) which shall be in conformity with the Scheme of Union of the United Reformed Church.

In the above governing documents, reference is made to 'the procedures for the time being laid down by the Church Meeting'. This assumes every church has a constitution (or rules, or standing

orders) by which it regulates its affairs under the broad guidelines in the Scheme of Union. The Charity Commission would not wish to see these unless a dispute were to arise at some point. However, this process does highlight the need for all local churches to review and update their constitutions or local rules in the light of the changes in the church in recent years. To this end a model constitution for a local church is available on the URC website for those churches which would like to make use of it: <http://urc.org.uk/resources-library.html> and search for 'constitution'.

Please note that by 'Scheme of Union' we are referring to the Basis of Union and the Structure of the URC taken together.

2. The Registration Process Overview

This guide to registration takes you through the process of registering with the Charity Commission, as required by the Charities Act 2006 using the On-Line Application for Registration (OLAR).

Guidance on how to register is available on the Charity Commission's website

<https://www.gov.uk/guidance/how-to-register-your-charity-cc21b>

It is **entirely the responsibility of the local church to judge whether it is required to register** and, if so, to follow through the registration process in accordance with this guidance and ensure that it has taken the appropriate steps to satisfy the legislation.

If, for any reason, a church decides it does not wish to follow this guidance precisely or use the Assembly approved Governing Document, it should consult with its Synod Office initially.

The application should be made by an appropriate officer of the church with the authority of the elders and agreed with them. The Commission's guidance notes are very comprehensive, but not always relevant for a local URC, so this guidance is intended to supplement them.

3. What You Need to Do

The steps for registration are as follows:

- I. Setting up your local church charity
- II. Preparation (gathering the necessary data for registration)
- III. Opening a user account
- IV. Registering using the online application process
- V. Ongoing responsibilities

STEP I – Setting up your local church charity

The 'governing document' (the Assembly and Charity Commission approved document set out above) is important. Local church funds are already held on charitable trusts by virtue of the intention shown when they were given to the church, but in most cases the applicable trusts have never been spelt out in writing (because when churches were not required to register it was not necessary). Equally, in most cases the elders have controlled and administered these funds under Church Meeting direction and thereby assumed the role of charity trustees, but this too has never been spelt out in writing. To put these matters in writing now (as the registration process requires) does not therefore indicate any change in the *status quo*, but it is significant because, once adopted, the 'governing document' will remain the final authority for the management and application of local church funds – except (as it states) any which are held on separate trusts already specifically declared. Churches which have such separate specific trusts will almost certainly know which they are.

The appropriate version of the 'governing document' needs to be adopted at a Church Meeting on the advice of the Elders' Meeting and with proper advance notice. The following resolution would be suitable:

'The Church Meeting resolves to adopt the Governing Document in the form annexed hereto.'

Once passed, this resolution should be minuted in the usual way and it would be useful to keep securely a separate copy, certified by the person chairing the meeting and two church members present at the meeting, which will then become an important part of the church's permanent

records. It would be greatly appreciated if a photocopy of this signed resolution were forwarded to your Synod Office for their records.

In order to achieve uniform practice, churches are asked not to deviate from the suggested charity name 'Anytown United Reformed Church Charity'. This may however be inevitable if property is already held on separately declared trusts under that exact name, in which case the name 'Anytown United Reformed Church (General Funds) Charity' is recommended. Each name must be unique so, if there is more than one church in a town, a distinctive title should be added to differentiate (e.g.; St. John's, Anytown, United Reformed Church Charity OR Anytown, High Street United Reformed Church Charity).

STEP II – Preparation

Before you **complete** the application, you will need to gather the following:

- The last set of church accounts (in pdf format).
- Specific details for each trustee. See Appendix 1 Part A.

STEP III – Opening a User Account

Go to <https://apps.charitycommission.gov.uk/outreach/RegistrationLanding.ofml>

This will take you to the login screen below:

GOV.UK Apply to register a charity

BETA Having problems on this page? Your [feedback](#) will help us to improve this service.

Please log on to the system / Mewngofnodwch i'r system:

Email address /
Cyfeiriad ebost

Password /
Cyfrinair

[Log on](#)

[Forgotten your password? / Wedi anghofio'ch cyfrinair?](#)

[Register As New User / Cofrestru fel Defnyddiwr Newydd](#)

To register your local church charity with the Commission, you need a user account. To create an account, click on '**Register As New User**'. This will take you through to a screen which asks for your email address. Enter your email in the box provided and click OK.

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Your Details

Thank you for deciding to start a new account. We just need a few extra details before proceeding.

Please enter your email address

[OK](#) [Cancel](#)

A new screen should appear which will confirm that your user account has been successfully created and that a password has been sent to the email address you supplied. Clicking 'OK' will take you back to the login screen.

GOV.UK

Registration Complete

Your registration has been successful.
A password which will allow you to use the forms will be sent to the email address you supplied.

[OK](#)

When the password arrives, make a note of it (you are not given an option to change it). Enter the email address that you supplied previously and the password that you have been sent. You can copy and paste this to avoid risks of mistyping. Then click 'Log on'.

GOV.UK **Apply to register a charity**

BETA Having problems on this page? Your [feedback](#) will help us to improve this service.

Please log on to the system / Mewngofnodwch i'r system:

Email address /
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Password /
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[Log on](#)

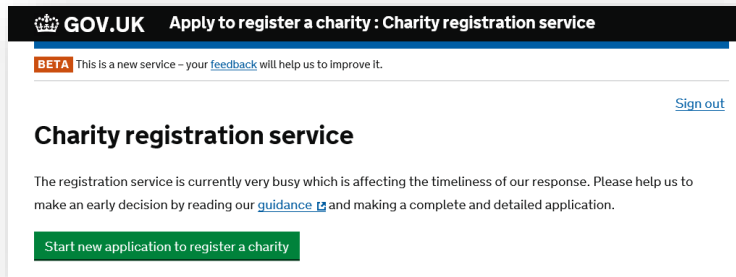
[Forgotten your password? / Wedi anghofio'ch cyfrinair?](#)

[Register As New User / Cofrestru fel Defnyddiwr Newydd](#)

You can then start to register your charity.

STEP IV – Registering Using the Online Application Process

To start entering details for your local church charity, click the green button 'Start new application to register a charity'.



The on-line process takes you through 20-30 pages (the length is determined by the options you select). It is relatively easy to navigate and you can save and leave your application at any time. It will remain available for 3 months, after which time it will be deleted if no changes have been made.

Introduction

- The 'Introduction' screen tells you about the service and what you will need to complete the registration



- When you are ready to move on, scroll down and click on the green 'Save and Continue' button to start entering information.

Governing Document

- When asked to 'Select the organisation's governing document type', select 'Other'.

Governing document

Introduction
About charity
Governing doc
Charity name
Structure
Income
Classification
Public benefit
Property
Contact info
Trustee details
Regulators
Finance
Connections
Risks
Declaration

A governing document sets out a charity's rules; it's the key legal document that says what it is and how it will be run. Different charities have different governing documents.

[What is a governing document?](#)

Select the organisation's governing document type:

- CIO Foundation Constitution
- CIO Association Constitution
- Constitution
- Memorandum and Articles
- Trust Deed or Declaration of Trust
- Scheme
- Will
- Royal Charter
- Other

- You will then be asked if the governing document has been issued by an organisation or umbrella body. Select 'Yes' and then select 'United Reformed Church'.

Has the governing document been issued by an organisation or umbrella body (often referred to as an approved governing document)?

Yes No

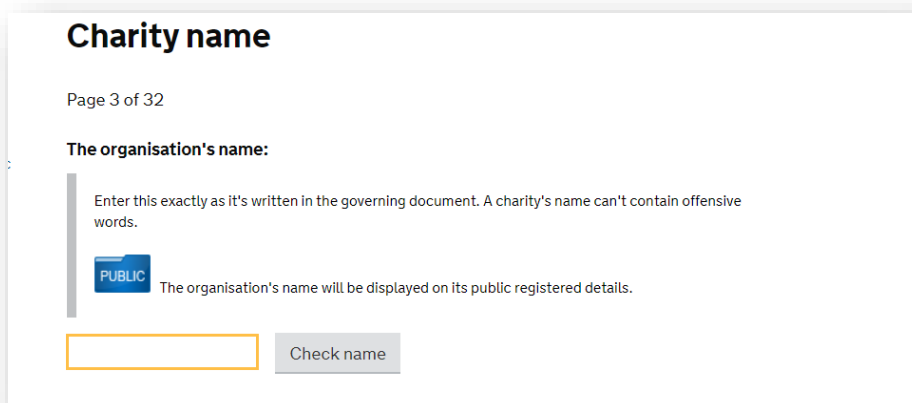
Which organisation issued the governing document?

- Church of England
- Methodist Conference
- Presbyterian Church in Wales
- United Reformed Church
- PCC PCC POWERS MEASURE

- A new button labelled 'Attach' will then appear. You need to attach a PDF copy of the approved statement of the trusts of the local church working funds (either the elders model or the non-elders model as appropriate).
 - Select 'Attach'
 - Select 'Choose File'
 - Search for, and select, the relevant file on your computer.
 - Click 'OK'. When you have attached the governing document, you will be able to see it on the screen.
 - Select 'Save and Continue'

Charity Name

- You will now start the process of entering the data that will be used for the registration of your local church charity.



Charity name

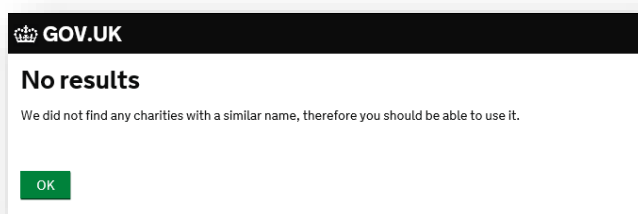
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The organisation's name:

Enter this exactly as it's written in the governing document. A charity's name can't contain offensive words.

PUBLIC The organisation's name will be displayed on its public registered details.

- The Organisation's Name:** Remember, it is not the local church you are registering, but its charity. The name to enter here will therefore be 'Anytown United Reformed Church Charity'.
- When you have entered the name, select 'Check name'. The Charities Commission database will then check to see if there is another charity with a similar name. If not, a 'No results' screen will appear saying that you will be able to process with the name you have chosen. Click 'OK'.

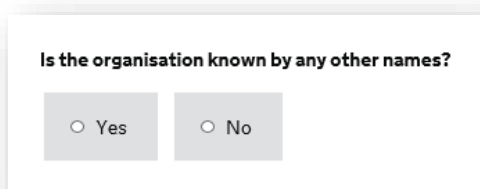


GOV.UK

No results

We did not find any charities with a similar name, therefore you should be able to use it.

- You are then asked if the organisation is known by any other names. Select 'Yes' or 'No' as appropriate.



Is the organisation known by any other names?

Yes No

- If you select 'yes', you will be given the opportunity to add any additional name(s).

Is the organisation known by any other names?

Yes No

Please list all other names here

PUBLIC This information will be made publicly available on the Charity Register.

Add new working name

- Any additional names you add will be listed below.

Is the organisation known by any other names?

Yes No

Please list all other names here

PUBLIC This information will be made publicly available on the Charity Register.

Add new working name

Anytown URC Centre Insert Edit Delete

- You will then be asked whether **any** of the organisation’s names contain acronyms, made-up or non-English language words. Select ‘Yes’ or ‘No’ as appropriate

Do any of the organisation's names contain acronyms, made-up or non-English language words?

Yes No

- If you select ‘Yes’ you are then required to translate or explain the word or acronyms used. It may, for example, be necessary to explain the acronym ‘URC’ if you have included it in any of your listed names.

Do any of the organisation's names contain acronyms, made-up or non-English language words?

Yes No

Please translate or explain each made up, non-English word or acronym used:

URC = United Reformed Church

- You will then be asked whether any of the names contain words that require consent from another body. Examples can be seen by clicking 'Words which may need consent'.

Do any names contain words that require consent from another body?

[Words which may need consent](#)

Yes No

- Select 'Yes' or 'No' as appropriate. NB: If you select 'Yes', you will then be asked to attach a pdf file containing written permission to use that name.
- Then select the green 'Save and Continue' button.

Structure and Purposes

- When asked 'What is the organisation's governing document?' copy and paste the following text into the form:

TRUSTS DISTILLED FROM THE UNITED REFORMED CHURCH ACTS (1972 AND 1981) AND SCHEME OF UNION (1972)

Structure and purposes

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What is the organisation's governing document?

PUBLIC This information will be made publicly available on the Charity Register.

Trusts distilled from the United Reformed Church Acts 1972 and 1981 and the Scheme of

- NB: If, at any point, the Charity Commission asks for a copy of the Governing Document, you do **NOT** need to provide this. They already have copies of the URC Scheme of Union and the approved Governing Documents.
- You will then be asked to enter the date that the organisation's governing document came into effect. This is the date of the Church Meeting at which the resolution setting up your local church charity was passed (see Step 1 on page 4 of this document).

Enter the date the organisation's governing document came into effect (dd/mm/yyyy).

PUBLIC

This information will be made publicly available on the Charity Register.

Day Month Year
24 03 2019

- The next question is already automatically completed for you because you selected United Reformed Church.
- Then select the green 'Save and Continue' button.

The organisation's approved purposes are:

PUBLIC

This information will be made publicly available on the Charity Register. Please note these cannot be amended.

The object of the Charity is the advancement of the Christian faith for the benefit of the public in accordance with the Scheme of Union of the United Reformed Church.

Income

- Enter the organisation's gross annual income. You should give the figure from your accounts for the last financial year and then select and attach the proof of that income (e.g. latest accounts). NB: The document must be a pdf.
- Then select the green 'Save and Continue' button.

Income

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Enter the organisation's gross annual income:

£105,000

- latest annual accounts
- a recent bank statement
- a formal offer of funding from a recognised funding body

Attach proof of income:

Attach

Classification: What

- Select 'Religion', 'Christianity' and then 'United Reform' sic. Then select the green 'Save and Continue' button.

Classification: What

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Every charity on the Register of Charities has a classification. This is so that potential donors, beneficiaries and others who search the register can find types of charities they are interested in.

Our charity classification uses four headings. These describe WHAT a charity is set up to achieve, HOW it achieves it, WHO it helps and WHERE it operates.

Choose classifications that reflect your charity's purposes and how you currently achieve them.

What is the organisation set up to achieve? (select all that apply)



This information will be made publicly available on the Charity Register.

- General charitable purposes
- Education/ Training/ Research
- Advancing health or the saving of lives
- Relief of those in need (age, disability, ill-health, financial or other disadvantage)
- The prevention or relief of poverty
- Religion
- Christianity

Christianity

- Church of England
- Methodist
- United Reform**
- Baptist
- Evangelical
- Roman Catholic
- Presbyterian
- Jehovah's Witnesses
- Mormon
- Plymouth or Exclusive Brethren
- Other Christian

Classification: How

- Select all that apply, ensuring that you include all those that are consistent with the stated objectives (see earlier in this document). The more you select the greater the volume of information required later in the application (*see pages 17-20 of this document*)
- Please note that 'Makes Grants to organisations' applies only if you have some external giving to other charities or organisations. Then select the green 'Save and Continue' button.

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How does the organisation achieve it? (select all that apply)



This information will be made publicly available on the Charity Register.

- Makes grants to individuals
- Makes grants to organisations
- Provides other finance
- Provides buildings/facilities/open space
- Provides services
- Provides education/advocacy/advice/information
- Sponsors or undertakes research
- Acts as an umbrella or resource body
- Other

Religion

- Place of worship
- Generally advancing the religion
- Educating people about the religion
- Pastoral care, outreach
- Missionary, evangelical
- Interfaith activities
- Religious order
- Providing or maintaining a building used for religious practices
- Conducting religious ceremonies such as the celebration of marriages or funerals
- Maintaining public churchyards and other public religious burial places
- Raising awareness of religious beliefs and practices

Classification: Who

- You will be asked who the organisation will help. Select all that apply (see example below). You may select 'children/young people', 'people with disabilities' and 'elderly/old people' if you have specific groups and activities focused on these groups, and 'other charities or voluntary bodies' if you make grants. Then select the green 'Save and Continue' button.

The screenshot shows a web form for charity registration. On the left is a navigation menu with the following items: 'About charity', 'Income', 'Classification', 'What', 'How', 'Who' (highlighted in orange), 'Where', 'Public benefit', 'Property', 'Contact info', 'Trustee details', 'Regulators', 'Finance', 'Connections', 'Risks', and 'Declaration'. The main content area is titled 'Who does the organisation help? (select all that apply)'. At the top of this section is a blue 'PUBLIC' button and a note: 'This information will be made publicly available on the Charity Register.' Below this is a list of categories with checkboxes: 'Children/ Young people', 'Elderly/ Old people', 'People with disabilities', 'People of a particular ethnic or racial origin', 'Other charities or voluntary bodies', 'Other defined groups', 'The general public/ Mankind' (checked), 'People living in a specified geographical area' (checked), 'Members of a particular profession', 'Employees of a named employer', 'Named individuals', and 'Other'. At the bottom of the section is a 'Religion' heading with two options: 'Adherents of a specified religion' (checked) and 'Members of a closed religious order'.

Where

- You will be asked where your organisation operates. Select 'Specific areas in England & Wales'.
- You will then be asked if the organisation operates in England. Select 'Yes' or 'No' as appropriate. If you select 'Yes' you will then be asked to select the areas you operate in from the list given. NB: More than one can be selected.

Does the organisation operate in England?

PUBLIC This information will be made publicly available on the Charity Register.

Yes No

- Barnsley
- Bath and North East Somerset
- Bedford
- Birmingham City
- Blackburn with Darwen
- Blackpool
- Bolton

- You will then be asked if the organisation operates in Wales. Select 'Yes' or 'No' as appropriate. If you select 'Yes' you will then be asked to select the areas you operate in from the list given. NB: More than one can be selected.
- Then select the green 'Save and Continue' button

Does the organisation operate in Wales?

PUBLIC This information will be made publicly available on the Charity Register.

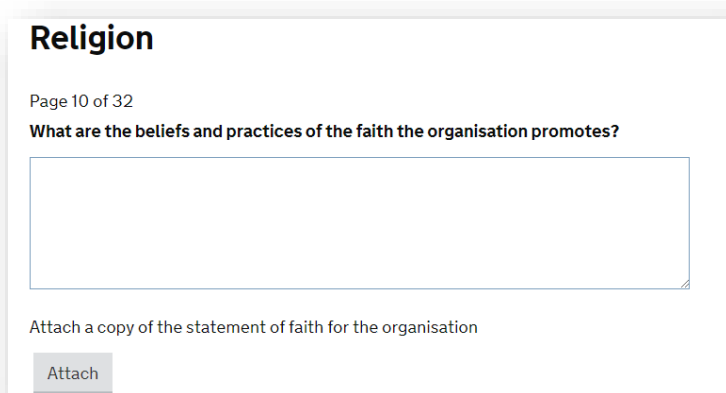
Yes No

- Blaenau Gwent
- Bridgend
- Caerphilly
- Cardiff
- Carmarthenshire
- Ceredigion
- City of Swansea

Outside England & Wales

Religion

- In the first box you will need to explain the beliefs and practices of the faith and then attach a copy of the statement of faith.
- Suggested answer
 - Belief in one God, Father, Son and Holy Spirit
 - Belief in Jesus Christ as Ruler and Head of the Church
 - We worship God.
 - We follow the teachings of Jesus Christ in word and action by showing His love through our concern for the world and its people.
- Attach the Statement of the Nature, Faith and Order of the United Reformed Church [https://www.urc.org.uk/images/Free-Ebooks/What is the URC Statement.pdf](https://www.urc.org.uk/images/Free-Ebooks/What%20is%20the%20URC%20Statement.pdf)



Religion

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What are the beliefs and practices of the faith the organisation promotes?

Attach a copy of the statement of faith for the organisation

The rest of the questions in this section will depend on your answers from the “Classification: How” section (see page 14 of this document).

- As you will have said that you provide a place of worship, you are then required to answer the following further questions:
 - Where is the place of worship provided
 - Give the location of the church
 - How is it advertised
 - Eg. Notice boards, website, facebook, local fliers, local library
 - Who can attend
 - Anyone
 - When is it open for worship
 - Give service times and other times when the building is routinely open for prayer meetings, private devotion
 - Are any fees payable for those wishing to attend
 - Answer no

- If you selected “**Providing or maintaining a building used for religious practices**” you will be asked the following questions:
 - What exactly is the building being provided or maintained and where is it located?
 - E.g. a house, a hall, a church
 - On what basis on it is used and maintained?
 - How and when is the building open to the public?
 - Who can use the building?

- If you selected “**Conducting religious ceremonies such as the celebration of marriage or funerals**” you will be asked the following questions:
 - Where is this provided?
 - How is it advertised?
 - Who leads the ceremony and how are they selected for that?

- If you selected “**Maintaining public churchyards and other public religious burial places**” you will be asked the following questions:
 - Where is this provided?
 - How is it advertised?
 - Who can use the burial place?

- If you selected “**Raising awareness of religious beliefs and practices**” you will be asked what you do to raise awareness by selecting all that apply from the following:
 - Street preaching
 - Producing and promoting religious books and literature or films
 - TV or radion broadcasting
 - Meetings
 - Other (if selected, you will be asked to specify)

- If you selected “**Generally advancing the religion**” you will be asked to explain in the next box how this is carried out.
 - Answers may include:
 - Providing regular public worship for all
 - Promoting the Christian faith
 - Teaching the faith to all ages
 - Providing training, nurture and activities for children and young people
 - Serving the community
 - Giving pastoral care and support to members and others in need, particularly those in sickness, distress or poverty
 - Providing premises and resources for community groups and activities

- If you selected **“Educating people about the religion”** you will be asked the following questions:
 - Where is this provided?
 - Give the location of the church but also think about other possible locations, e.g. local school
 - How is it advertised?
 - Provide the relevant details
 - Who can attend?
 - Indicate whether events are open to all
 - How often is it provided?
 - Are any fees charges to those attending.
 - Generally expected to be ‘no’ but if the answer is ‘Yes’ you will be required to give further details
 - Details of who provides the education
 - Eg: minister, elders, local volunteers

- If you selected **“Pastoral care, outreach”** you will be asked the following questions:
 - Exactly what is provided?
 - Think about pastoral care both within and outside the membership
 - How do the trustees identify who will receive this pastoral care/outreach?
 - Answers could include, eg:
 - Potential beneficiaries are brought to the attention of the eldership and the elders jointly determine priorities dependent on available resources.
 - Outreach to particular groups is decided by the church meeting on the elders. recommendation
 - Elders have pastoral oversight for a group of individuals
 - Who provides the pastoral care/outreach?
 - Explain how care is delivered – through the church or via another agency e.g. Foodbank

- If you selected **“Missionary, evangelical”** you will be asked the following questions:
 - What is provided?
 - Eg: door-to- door calling, open air preaching, supporting mission overseas etc
 - Where it is provided?
 - Locally, overseas
 - Who provides it ?
 - Members, volunteers, another agency etc

- If you selected “**Interfaith activities**” you will be asked the following questions:
 - How is this carried out?
 - Explain the contact with other faiths and the kind of activities undertaken
- As you will have selected “**Adherents of a specified religion**” you are then required to say whether it is solely restricted to the adherents. Select ‘No’ and then you will be asked to explain who else can benefit and how.
- Suggested answers
 - Anyone may attend worship
 - Attendance at other activities and events not limited to specific groups
 - Charitable giving not dependent on religion of beneficiaries

Adherents of a specified religion

Is it solely restricted to the adherents, or can others also benefit?

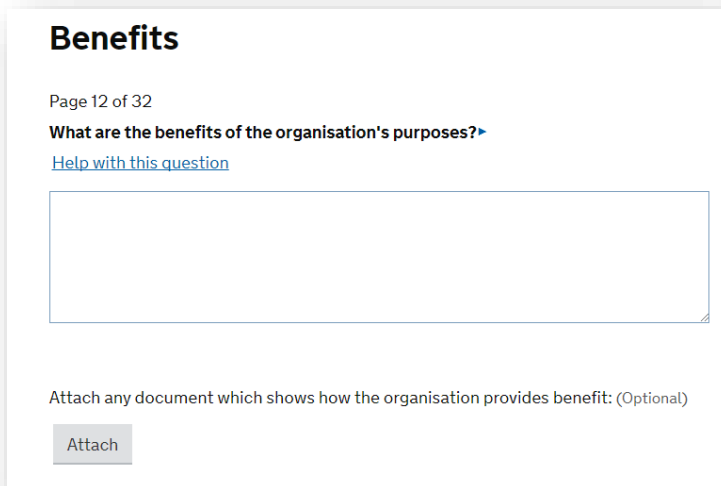
Yes No

Explain who else can benefit and how

[Save and Continue](#) [Save & exit](#)

Benefits

- Write the benefits of the organisation's purposes in the first box as prompted. A suggested answer is as follows:
 - 'The organisations charitable objects are primarily focused on the advancement of religion which is recognised as a charitable purpose having public benefit. All regular public worship is provided free of charge and open to all. In addition, the other activities as listed above have further public benefits; for example, teaching the faith offers advancement of education which is recognised as a charitable purpose having public benefit. Donations to charities and our own projects provide public benefit in the relief of poverty and need often for minority groups with particular needs such as the elderly.'
- You will have the option of attaching any supporting documents (in pdf format) that help explain this. This is optional, and we suggest you do not do this.



Benefits

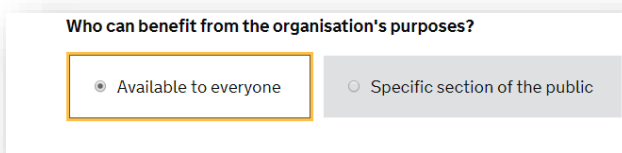
Page 12 of 32

What are the benefits of the organisation's purposes?▶

[Help with this question](#)

Attach any document which shows how the organisation provides benefit: (Optional)

- You will then be asked who can benefit from the organisation's purposes.
- You should select available to everyone.
- Then select the green 'Save and Continue' button.



Who can benefit from the organisation's purposes?

Available to everyone

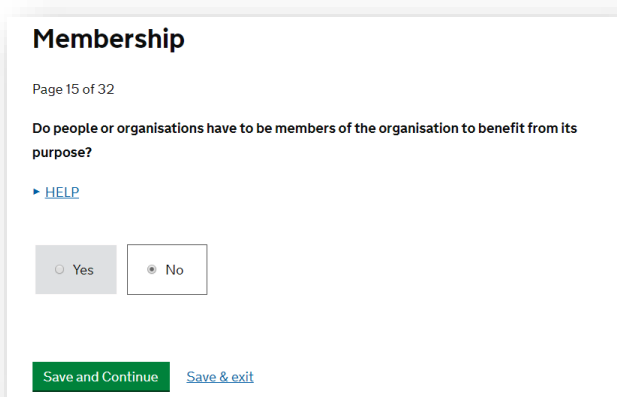
Specific section of the public

Grant Making

- You will be asked if your organisation is a grant maker. Select 'Yes' or 'No' accordingly. You should select yes if you give grants to other charities, individuals or organisations
- If you select 'Yes', you will be asked to explain your criteria for grant recipients.
- A suggested answer might be 'There is no formal grant making policy. The charity will bear in mind its charitable purposes when determining who will receive donations.'
- Then select the green 'Save and Continue' button.

Membership

- You will be asked if people or organisations have to be members of your organisation to benefit from its purpose. Select 'No'
- Then select the green 'Save and Continue' button.



Membership

Page 15 of 32

Do people or organisations have to be members of the organisation to benefit from its purpose?

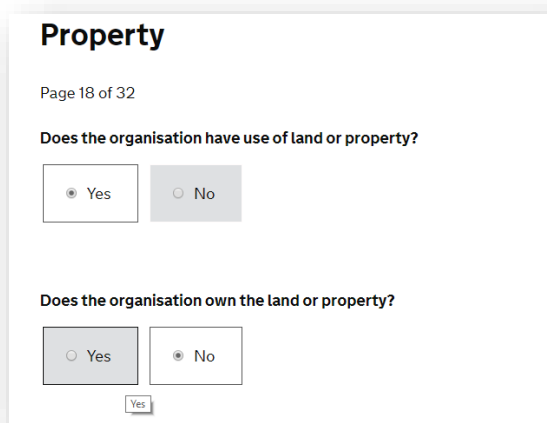
[▶ HELP](#)

Yes No

[Save & exit](#)

Property

- You will be asked if the organisation has use of land and property.
 - Select 'Yes'
- You will then be asked if the organisation owns the land or property.
 - Select 'No' for most churches as virtually all church buildings are held by the relevant Synod Trust Company or, in a small number of cases private trustees, as trustees on separate statutory trusts



Property

Page 18 of 32

Does the organisation have use of land or property?

Yes No

Does the organisation own the land or property?

Yes No

- You will then be asked if you use premises owned by a trustee or someone related to a trustee. Again, as virtually all church buildings are held by the relevant Synod Trust Company on the statutory trusts you should select 'No' as none of the trustees of the local church charity own the premises used by the church

Does the organisation use premises owned by a trustee or someone related to a trustee?

Yes No

- You will then be asked the following series of questions:
- Who owns the land or property?
 - You should answer 'Held by [insert name of synod trust company/private trustees] as trustee on the statutory trusts in Schedule 2 Part 1 and 11 of the United Reformed Church Act 1972 or the United Reformed Church Act 1981'
- Provide full details of the agreements in place regarding use of the land –
 - You should answer 'The Organisations use of the land and property is permitted and provided for in the statutory trusts referred to above'
- What is the land and property used for?
 - You should state the use of the premises e.g. place of worship, church hall, community centre, minister's residence
- Will any land or property used by you benefit from Business Rate Relief
 - Select 'Yes'. You will then be asked for details and should answer 'All buildings registered for public worship and church halls are exempt from business rates and so receive relief'
- Then select the green 'Save and Continue' button.

Contact For This Application

- You now need to add the details of the individual who will be the contact for the process of registering with the Charity Commission. This may be (but need not be) the person who will be the long-term contact and whose details will be published.
- Select in what capacity you are submitting the application. This will usually be a Trustee
- You will then be asked to confirm if you are an individual or organisation. Select individual.
- You will then be required to enter your contact details. Do so accordingly.
- Then select the green 'Save and Continue' button.

Organisation Contact – Commission use only

- Enter the details for the organisation contact. These are the details of an ongoing contact person for the Charity Commission to use when contacting the local church charity on things other than the registration application. This may be the same person as the contact for the registration application or it may be a different person.
- In most cases the contact will be a Trustee and if that is the case select 'Trustee' or otherwise select the appropriate description of the contact.



The screenshot shows a form titled "Organisation contact" on page 20 of 32. Below the title, it says "Please enter details of the contact for the organisation as a whole". There is a section titled "Position in the organisation (Optional)" with a list of radio button options: "Trustee" (selected), "Clerk", "Employee", "Volunteer", and "Other".

- Complete the Information for Individual box with the relevant details.
- Then select the green 'Save and Continue' button.

Organisation Details

- You will be asked to enter the organisation's public address, website, telephone number and email address. The Church needs to insert a public address. This may be the Church itself if it has a postcode and a facility to receive mail, or a church office if one exists. If not, it could be the personal address of a church officer e.g. the minister or secretary (though of course there will be an obligation to keep this information updated)
- You will then be asked if the organisation operates from this address. Select 'Yes' or 'No' as appropriate
- Then select the green 'Save and Continue' button.

Other Regulators

- Select all of the relevant regulators the organisation is registered with and insert the specific regulator numbers for all of those selected. The majority of churches will not be registered with any of the specified regulators. Only select Ofsted if your local church charity is itself registered with Ofsted. Do not select it if a nursery or pre-school, operating from your premises is registered with them.

Other regulators

Page 22 of 32

Are you registered with any of the following regulators? (select all that apply)

Ofsted

Regulator number

Care Quality Commission

Financial Conduct Authority

Home and Communities Agency

Care and Social Inspectorate Wales (CSSIW)

HM Inspectorate of Education and Training in Wales

Welsh Government (Social Landlords and Housing)

Healthcare Inspectorate Wales (HIW)

- You will then be asked if you have a gift aid number from HMRC. If 'Yes', insert your number in the appropriate box. Then select the green 'Save and Continue' button.

Do you have a gift aid number from HMRC?

Yes No

What is your gift aid number?

Income & Bank Details

- Attach a pdf copy of the organisation's latest accounts. NB: If you attached them earlier in the form as proof of income, they don't need to be attached here as well.
- Enter an estimation of the gross annual income.
- Enter the 'year to date income'.

Please attach the organisation's latest accounts (Optional)

If you attached accounts for proof of income you do not need to attach them again.

Attach

Estimated gross annual income

Year to date income

- You will then be asked if the organisation has a bank account. If 'Yes', you will be required to fill in the details. Then select the green 'Save and Continue' button.

Does the organisation have a bank account?

Yes No

Is the organisation's main account a bank or a building society account?

Bank Building society

Sort code (e.g. 001122)

Bank name

Account number

Account name

Funding

- Enter the 'next financial year end date' for the organisation.

Funding

Page 24 of 32

Next financial year end date (dd/mm/yyyy)

PUBLIC This information will be made publicly available on the Charity Register.

Day Month Year

- You will then be asked to explain how the organisation is, or will be, funded in the future.
- You should select from the list all that are applicable. For many churches some or all of the following are likely to be applicable:

Public Donations

Legacies

Investments

Grants

Charging for Services

Funding from interest and return on endowments

Sale of assets

Please explain how the organisation is or will be funded in the future (select all that apply)

[See guidance](#)

- Public donations
- Legacies
- Other trading activities
- Investments
- Grants
- Charging for services
- Corporate donors
- Commercial sponsor
- Working with professional fundraising consultants
- Loans from any source
- Funding from interest and return on endowments
- Sales of assets owned by the organisation
- Other

For some of the above that you select you will be asked to provide more details. Some suggested answers might be:

- Public Donations – The primary source of income is the giving of church members and Gift Aid on these donations either through planned giving, church collections or other donations
- Legacies- From time to time we might receive a legacy usually from someone with a long-standing connection with the church. Any restrictions on gifts would be considered before the gift is accepted
- Grants- from time to time we may apply for grants to assist in the maintenance and repair of the church buildings. We may also apply to grant makers for support with projects we wish to undertake in furtherance of our charitable objects.

You will then be asked if you intend to take part in any other arrangement which might reduce the amount of tax payable by another person. The this will usually be 'No' but if you do answer 'yes' you will be required to give more details.

- You will then be asked if you will hold any funds or assets in overseas investment companies or trusts. Answer 'Yes' or 'No' as appropriate. If you answer 'yes' you will be required to give more details
- Then select the green 'Save and Continue' button.

Employment

- You will be asked whether the organisation does, or will, employ any of the following:
 - A trustee
 - Its founder
 - A person related to a trustee
 - A person related to the founder
 - An organisation connected to a trustee
 - An organisation connected to the founder
- A Minister is not an employee and is not directly remunerated from the local church funds and should not be included here. If the local church charity employs any other trustee then it should answer 'Yes' otherwise answer 'No'

Employment

Page 25 of 32

Does or is it likely the organisation will employ:

- a trustee
- its founder
- a person related to a trustee
- a person related to the founder
- an organisation connected to a trustee
- an organisation connected to the founder

Yes No

- If the answer is 'Yes' for any of those then select 'Add person/organisation.'

Please enter their details in the table below.

Name	Employment	Payment	Relationship
------	------------	---------	--------------

- The following further details then need to be given:
 - Who is or will be employed by the organisation?
 - What is or will this person/organisation be employed to do?
 - How much is or will the person/organisation be paid?
 - What is their relationship to the organisation (selecting from the list provided)


- Once all relevant individuals & organisations have been added, you will need to attach a copy of the minutes of the meeting(s) where each of the employments listed were agreed.
- Then select the green 'Save and Continue' button.

Goods or Services

- You will be asked whether the organisation does, or will, buy goods or services from any of the following:
 - A trustee
 - Its founder
 - A person related to a trustee
 - A person related to the founder
 - An organisation connected to a trustee
 - An organisation connected to the founder
- Select 'Yes' or 'No' as appropriate
- If the answer is 'Yes' click on 'Add person/organisation' and then provide the following further details:
 - Who does or will receive payment for providing goods or services to the organisation?
 - What goods or services does or will this person/organisation provide to the organisation?
 - How much does or will this person/organisation receive for providing goods or services?
 - What is their relationship to the organisation (selecting from the list provided)
- Once all relevant individuals & organisations have been added, you will need to attach a copy of the minutes of the meeting(s) where this was agreed for each of the people/organisations listed.
- Then select the green 'Save and Continue' button.

Other Personal Benefits

- You will be asked whether the organisation has close links with another person or body which might be relevant to the work of the organisation. Select 'Yes' or 'No' as appropriate. In most cases the answer should be 'No'.
- If, however, your answer is 'Yes' click on 'Add person/organisation' and then provide the following further details:
 - Who does or will receive other personal benefits?
 - Please provide full details of all personal benefits received by this person/organisation.
 - What is their relationship to the organisation (selecting from the list given)?

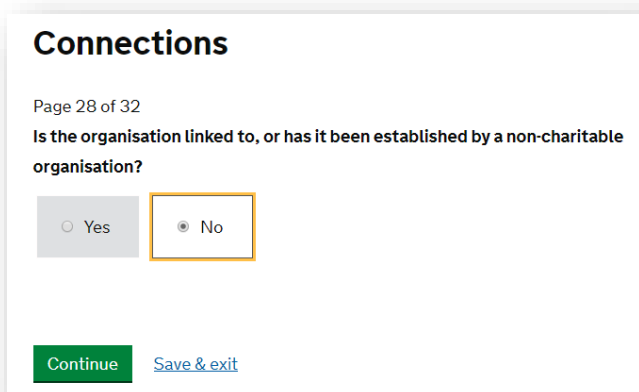


The screenshot shows a form titled 'Other Personal Benefits' on the GOV.UK website. It contains three main sections: 1. A question 'Who does or will receive other personal benefits?' followed by a text input field. 2. A question 'Please provide full details of all personal benefits received by this person/organisation' followed by a larger text area. 3. A question 'What is their relationship to the organisation?' followed by a list of radio button options: 'Trustee', 'Founder', 'Person related to a trustee', 'Person related to the founder', 'Organisation connected to a trustee', and 'Organisation connected to the founder'.

- Once all relevant entries have been added, select the green 'Save and Continue' button.

Connections

- You will be asked if the organisation is linked to or established by a non-charitable organisation. The answer to this for a local church charity is 'No'.
- Then select the green 'Save and Continue' button.



The screenshot shows a form titled 'Connections' on the GOV.UK website. It displays 'Page 28 of 32' and asks the question 'Is the organisation linked to, or has it been established by a non-charitable organisation?'. There are two radio button options: 'Yes' and 'No'. The 'No' option is selected and highlighted with a yellow border. At the bottom, there are two buttons: a green 'Continue' button and a blue 'Save & exit' link.

Managing Risks

- You will be asked whether the organisation works with children or vulnerable people.
- Select 'Yes' or 'No' accordingly. Most churches will work with children and so in most cases you should select 'Yes'
- Once you have selected 'Yes' you will be asked to tick a box to confirm that the trustees have read, understood and are following the Charity Commission's safeguarding guidance notes (which can be read by clicking on the link provided). Each Trustee should have ticked the relevant box on the Trustee Eligibility Declaration to confirm they have read and understood the guidance. If they have, click the confirmation box.
- Then select the green 'Save and Continue' button.

Does the organisation work with children or vulnerable people?

Yes No

Please confirm the trustees have read, understood and are following the Charity Commission's [safeguarding guidance](#)

Trustees have read, understood and are following the Charity Commission's safeguarding guidance.

[Continue](#) [Save & exit](#)

Trustee Numbers

- Enter the number of trustees the local church charity has.
- You will then be asked for the minimum number of trustees specified by the Governing documents. The United Reformed Church governing document does not itself specify a minimum number of trustees but your local church's constitution may have a stated minimum number of trustees. The number will vary dependent on the needs of each congregation; however, it would not be possible to run effectively if a church did not have a minimum of two serving elders in addition to the minister.
- You will then be asked whether there are any special circumstances for the organisation that require all the names of the trustees to be kept off the public register. Select 'Yes' or 'No' accordingly.
- Then select the green 'Save and Continue' button.

Trustees

- You are then required to add the details for each trustee separately. You need to have all their information as you cannot add a trustee with incomplete information. The Trustee Details form in Appendix 1 gathers the necessary information. You will also be asked to declare that each trustee is eligible to serve. The form asks the trustee to declare that they are eligible.

- For information about who is disqualified to serve as a charity trustee Charity Commission guidance: <https://www.gov.uk/guidance/charity-trustee-disqualification>

Declaration

- You will be given an opportunity to attach any supplementary documentation. This is unlikely to be necessary.
- If you select 'Yes' you will be presented with an 'Attach' button. NB: All documents must be in pdf format and no larger than 25MB in size.

Declaration

Page 32 of 32

Do you want to attach any supplementary documentation?

Yes No

Attach

File name

- You will then be asked whether there is any additional information that the Charity Commission should take into account (for example, a critical date for a funding application). If none select 'No'. If you select 'Yes', you will be asked to provide additional information

Is there any additional information that the Charity Commission should take into account?

For example, a critical funding deadline or notification about CIO provisions for entrenchment.

Yes No

Please provide any additional information here:

- You will then be asked to certify that all of the information being submitted is correct and complete to the best of your knowledge and that the trustees agree to the submission and have read and accept the commission's privacy terms.

Submitting your application for charity registration

Data protection

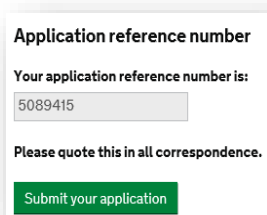
[What we do with the information we collect](#)

I certify that:

- all information provided has been checked by the trustees and is correct and complete to the best of my knowledge
- all trustees agree to this submission and have read and accept the commission's privacy terms

It's a criminal offence under section 60 of the Charities Act 2011 for anyone to knowingly or recklessly provide false or misleading information to the commission; this includes suppressing, concealing or destroying documents.

- You will then be presented with an application reference number which you should make a note of. This number should be used in all correspondence regarding your application.



The screenshot shows a white box with a grey border. At the top, it says 'Application reference number'. Below that, it says 'Your application reference number is:' followed by a text input field containing the number '5089415'. Underneath the input field, it says 'Please quote this in all correspondence.' At the bottom of the box is a green button with the text 'Submit your application'.

- Then, to complete the application process, click on the green 'Submit your application' button.

STEP V Ongoing Responsibilities

The completion of the formal registration process is not the end of this road. Here are some of the future responsibilities of URC charity trustees:

- a) You will be given an official charity number and this information should be added to your church stationery (e.g. 'Anytown United Reformed Church Charity appears on the Register of Charities under Number 1234567'). A copy of the notification from the Charity Commission should be sent to the church's bank and other relevant parties. Since funds will be held by the charity, the cheque book should add the word 'charity' to the name of the church, e.g. Anytown United Reformed Church Charity. The Charity number should also appear on cheques issued.
- b) To inform the Charity Commission of any significant changes in circumstances (e.g. a change in official contact person) or a change of Trustee (usually an elder or the minister).
- c) To make an Annual Information Return to the Charity Commission as required.
- d) To continue to act in accordance with charity law.

If you need further help, please contact your Synod Office in the first instance. They may be able to advise but, if not, they will know whom to consult.

Furthermore, you may find answers on the Charity Commission's own website:
<http://www.charity-commission.gov.uk/registration/regpack.asp>. Especially a document entitled
'How to register a charity (CC21b)'.

APPENDIX 1

When completing the online form for the registration of a charity, you will be asked to provide certain **details for each of the trustees**. You will also be asked to **confirm their eligibility** as trustees.

Eligibility & Required Information

The first thing you need to ascertain is the **eligibility** of each of the trustees. Normally the trustees of the local church charity will be the members of the elders meeting. The Minister of the Local Church is a member of the Elders meeting and is included in any reference to the local church charity trustees. It should also be noted that there are a few cases where, in the past, church meetings have appointed others to act as their trustees, in which case they must also be included here.

The following Trustee Details form gives examples of people who may be disqualified by law from acting as charity trustees. Each trustee should be asked to check that they are eligible by reading through this information before completing the form and returning it to you. Therefore, any completed returned forms can be taken as a declaration of eligibility.

- NB: If your Minister, an Elder or a candidate for Eldership is disqualified from acting as a trustee, this does not prevent him or her from holding church office. It is the rules of the URC (not charity law) that determine who can hold church office and the Church Meeting may feel it appropriate to call or elect a candidate regardless of his/her age or past circumstances. However, a Minister or Elder who is disqualified may not take part in any decision about the management and application of local church funds and should be disregarded for the purpose of all Charity Commission paperwork.

All the **trustee information** required to complete the online form is part of the following Trustee Details form. Therefore, if each of the trustees completes this form, you will have all the information you need.

It appears that there is no longer a requirement to attach a Trustee Eligibility Declaration form. However, should the need arise it can be found at:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/731544/Trustee_Declaration_Form.pdf

Please return this form to the person responsible for registering your local church charity.

Trustee Details – [insert name of church charity]

You are asked to complete this form as a trustee of a local church charity, which is required to register with the Charity Commission. The Charity Commission requires the following details of each of the trustees as part of the registration process.

Before completing the form, please read the paragraph in the box below and check that you are eligible to become a trustee. If you are not eligible, please contact the person who is processing your registration with the Charity Commission.

Title:	Mr/Mrs/Miss/Ms/Dr/Rev/Other (please specify):
First name(s):	
Middle name(S): <i>(optional)</i>	
Surname:	
Suffix (e.g. M.A.): <i>(optional)</i>	
Date of birth: (dd/mm/yyyy)	
Postal Address: (including postcode)	
Phone number <i>(required)</i>	
Email address* <i>(required)</i>	
Date of appointment as a trustee: (dd/mm/yyyy)	
Are you the chair of trustees?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Are you a trustee of another registered charity?	<input type="checkbox"/> Yes <input type="checkbox"/> No Charity number(s):.....

Are there any special circumstances that require your name to be kept off the public register?*	<input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes', Please outline the special circumstances here:
--------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------

* If a trustee does not have an email address the person making the application will be required to make a declaration to that effect.

** The Commission is not obliged to concur with a request for a waiver and will only normally do so in the interests of the safety of the individual concerned.

Trustee eligibility and responsibility

By completing and signing this form, you declare that you:

- are willing to act as a trustee of the church charity named above
- understand your charity's purposes (objects) and rules set out in its governing document
- are not prevented from acting as a trustee because you:
 - have an unspent conviction for one or more of the offences listed here *
 - have an Individual Voluntary Arrangement (IVA), debt relief order and/or a bankruptcy order
 - have been removed as a trustee in England, Scotland or Wales (by the Charity Commission or Office of the Scottish Charity Regulator)
 - have been removed from being in the management or control of any body in Scotland (under relevant legislation)
 - have been disqualified by the Charity Commission
 - are a disqualified company director
 - are a designated person for the purposes of anti-terrorism legislation
 - are on the sex offenders register
 - have been found in contempt of court for making (or causing to be made) a false statement
 - have been found guilty of disobedience to an order or direction of the Charity Commission
- have read and understood the Charity Commission's safeguarding guidance
- you will comply with your responsibility as a trustee set out in the Charity Commission guidance 'The essential trustee'.

I declare that the information provided is true, complete and correct.

Signed

Dated

Trustee

* https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/673797/Auto_disqualification_table_v1.1.pdf