

[#####] UNITED REFORMED CHURCH CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st DECEMBER 20xx

This report includes information required by the Charities (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice for Accounting by Charities 2005 as applicable to charities entitled to prepare accounts on the receipts and payments basis

ADMINISTRATIVE INFORMATION

United Reformed Church Charity is a local church of the United Reformed Church in Great Britain, and is a member church of XX Synod of the Church. It was registered on xx xxxxx 2009 as Charity Number 9876543.

Church is situated at [address, tel: ..., email ...]. The Church Office is normally open [days/times].

The members of the Elders' Meeting for the time being are recognised as the charity trustees. Those who served from 1st January 20xx until the date this report was approved are:
[insert names of ministers and serving elders, with dates of cessation and commencement if there have been changes]

The Church building and the manse at [address] are vested in [Synod Trust company or other persons having legal ownership of these premises] as trustees and held for the benefit of ##### URC in accordance with the trusts applicable to URC properties.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The activities of ##### United Reformed Church are overseen by the Elders' Meeting of the Church in accordance with the provisions of The Structure of the United Reformed Church determined by the General Assembly of the United Reformed Church, and supplemented by the rules of ##### Church. The governing document of the registered charity is a statement adopted by the Church Meeting on [date].

The Elders' Meeting is responsible for the financial administration of the Church, and the care and maintenance of Church premises and the manse. The Church Meeting (of all members wishing to attend) gives general guidance on the life and work of the Church.

The members of the Elders Meeting are the minister in pastoral charge (if any) and up to XX members of ##### Church nominated and elected by the members of ##### Church in Church Meeting. Elders serve for YY years, retire by rotation and are eligible for re-election. There is no limit on the number of consecutive periods of service. The members of the Elders' Meeting are the trustees of the registered charity during their period of service as elders.

The Elders' Meeting met xx times during the year. It is assisted in the administration of the Church and its property by committees established for [specify]. The Church Meeting met quarterly.

OBJECTIVES AND ACTIVITIES

As a local congregation of the United Reformed Church, ##### United Reformed Church seeks to advance the Christian religion through its activities and the facilities offered to the community by its building, and described more specifically in its mission statement as

.....

The Elders' Meeting is aware of the Charity Commission's guidance on public benefit in "The Advancement of Religion for the Public Benefit" and has regard to it in the administration of the Church.

The Elders' Meeting believes that, the Church provides benefit to the public by:

- providing resources and facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for the congregation and for anyone else who wishes to benefit from what the Church offers;
- promoting Christian values and service by members of the congregation to the community, for the benefit of individuals and society as a whole.

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

This should be a summary of the activities undertaken during the year, including some indication of the success or otherwise of the Church's mission and the activities undertaken to fulfil that mission, and its contribution to public benefit. It can reflect on achievements, difficulties and challenges, and refer to any health and safety or other risk assessment, and child protection policy. It might also acknowledge the important contribution to the working of the church made by the voluntary efforts of many people.

FINANCIAL REVIEW

(1) A summary of the state of the Church finances, significant changes in receipts and payments from the previous year, and the result (surplus or deficit) for the year. Some comment about the prospects for the following year

(2) If the church is a registered charity, a statement of the Elders' Meeting's reserves policy is required, but can be included by other churches. Perhaps something like:

Unrestricted funds: Ideally, the Elders' Meeting would wish to have in hand an amount equal to at least Y months' regular expenditure as "free" reserves, to meet future shortfalls in income or unexpected expense. The balance at 31 December 20xx represents Z months of budgeted expenditure for 20xy.

Designated Funds: *This might be an explanation of the purpose of any designated fund, and potential additions to or payments from the fund in coming year. If there is a deficit, the reasons and the steps to deal with the shortfall should be described.*

This report was approved by the Elders' Meeting on [date] and is signed on its behalf by [name] [office held] *[the signatory should usually be the minister or the secretary]*

[This outline report aims to show how legal requirements might be met. The details should be adjusted according to local circumstances and arrangements. Text marked in yellow is required if the church has a registered charity. The review is an opportunity to publicise the role of the church and what it has to offer. Readers are not limited to the congregation.]