



# A Guide to the Registration of PCCs with the Charity Commission

*February 2018 Version*

Parishes with gross income less than £100,000 continue to be excepted from registration. Only those parishes with income over £100,000 are required to register. If your income is exceptionally over this threshold, perhaps due to a one-off grant or legacy, you can write to them to apply for a dispensation not to register if you so wish.

This guide to Registration takes you through the process of registering your PCC with the Charity Commission. You will need to do this online as the Commission no longer receive paper applications. The Charity Commission website is: [www.charitycommission.gov.uk](http://www.charitycommission.gov.uk)

**Before using this guidance, please check the Registration page of the Parish Resources website for any latest news or guidance on the process for registering PCCs. This can be found at: [www.parishresources.org.uk/registration.htm](http://www.parishresources.org.uk/registration.htm)**

## OVERVIEW

**This Guide to Registration will guide you through the process of registering your PCC with the Charity Commission. The four steps are:**

- 1. Preparation - gathering the necessary data for registration**
- 2. Getting started by registering on the online system for registering charities.**
- 3. Entering details about your PCC, about what it does, and about the Trustees.**
- 4. Submitting the signed Trustee Declaration.**

## FREQUENTLY ASKED QUESTIONS

Before providing detailed guidance on the application process, the following may be helpful.

**Q. Are all members of the PCC Charity Trustees?**

- A. Yes. All members of the PCC, whether co-opted, ex-officio or directly elected are Charity Trustees. This is nothing new, and members of all PCCs are trustees, whether or not their PCC is required to register with the Charity Commission.  
The Church of England, together with the Charity Commission, has produced a short booklet titled "Trusteeship – An Introduction for PCC Members".

**Q. My PCC's income was over £100,000 last year, but it is normally much less than that. Do we have to register?**

- A. The Charities Act requires you to register, but you can apply to the Charity Commission for a determination that you need not do so (formally, that the basis year for determining whether you should register will be 2013 rather than 2014, for example). You can download a sample letter from the Parish Resources website. Your request is more likely to be granted if you can show the three previous years was less than around £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.

**Q. What constitutes income for the purposes of the threshold for registration?**

- A. 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.

**Q. What will we need to do differently ongoing?**

- A. Once a year you will need to provide an Annual Information Return to the Charity Commission. You will need to add the fact that you are a registered charity to your letterhead, and you should send a copy of your registered charity status to your bank once you have received confirmation from the Commission.

**Q. Where can we find guidance on this?**

- A. The Parish Resources website has a section titled "PCC as Charity". This provides specific resources to support PCCs as charities, both on the process for registration, and on a number of other issues.

**Q. If I have difficulties during the registration process, where can I get help?**

- A. The first port of call should be your Diocesan Adviser on the registration of PCCs. If you have specific queries relating to other areas, you may need to consult your Diocesan Registrar.

## STEP 1: Preparation

In this step you will need to gather :

- the last set of accounts for your PCC, including the Trustees Report, as a pdf.
- You will also need the following information for each member of your PCC:
  - name (first name and surname)
  - address
  - date of birth
  - any previous name, including any previous married name. If a PCC member has more than one previous name, you will need to know which was the name given at birth.
  - Date of appointment, which is the start of their current continuous period of office (which should be obtained by looking at prior APCM minutes).
- When you collect this information, you should ensure that no PCC member is disqualified or barred from being a charity trustee. One easy way of collecting this information is to give a copy of the next two pages (form and accompanying notes) to each PCC member.
- You will also need to complete and sign the Trustee Declaration prior to submitting the online application. This needs to be signed by all PCC members, and will be attached to your submission as part of the process. You can download the Trustee Declaration from the Charity Commission's website:

[www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/490837/trustee\\_declaration\\_v\\_8.pdf](http://www.gov.uk/government/uploads/system/uploads/attachment_data/file/490837/trustee_declaration_v_8.pdf)

### NOTES ON COMPLETING THE TRUSTEE DECLARATION

1. PCCs do not have corporate Trustees and you should leave this box blank.
2. You should insert the total number of trustees in the box. If necessary, you should print a second copy, and change the numbers to make it into a continuation sheet.
3. You will then need to scan the Trustee Declaration and save it as a pdf.

## TRUSTEE DETAILS : Information Required

Please print your details using BLOCK CAPITALS. Only the information in the box below will be shown on the register of Charities

<b>Title</b> _____ <b>All Christian or Personal Name(s)</b> _____ _____ <b>Family Name or Surname</b> _____
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Are you a Trustee of any other charities? If so, please name them (and give Charity Numbers):

\_\_\_\_\_  
\_\_\_\_\_

All of the following information will NOT be shown on the register of Charities.

<b>Date of Birth :</b> _____ / _____ / _____
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If you have ever used any different names please give them here.

<b>Name used at birth :</b> Title _____ Christian or Personal Name(s) _____ _____ Family Name or Surname _____
<b>Other name used :</b> Title _____ Christian or Personal Name(s) _____ _____ Family Name or Surname _____

<b>Current Address</b> _____ _____ _____ <b>Postcode</b> _____
<b>Telephone Number</b> _____

You may optionally provide an e-mail address if you are willing for the Charity Commission to e-mail you with information and updates about trusteeship.

**E-mail Address (optional)** \_\_\_\_\_

If you feel that you have good reason NOT to have your name published on the public Register of charities, please explain why below. 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.

**Please return this form to the person responsible for registering your PCC**

## TRUSTEE DETAILS : some notes for PCC members

You are being asked to complete this form as a member of a PCC which is required to register with the Charity Commission. As a PCC member you are a trustee of your PCC, and the Commission requires details of all trustees at registration.

Firstly, would you 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.

Some people are disqualified by law from acting as charity trustees or nominees, including those who:

- have an unspent conviction for an offence involving dishonesty or deception
- are currently declared bankrupt (or subject to bankruptcy restrictions or an interim order)
- have an individual voluntary arrangement (IVA) to pay off debts with creditors
- are disqualified from being a company director
- have previously been removed as a trustee by the Charity Commission or the High Court due to misconduct or mismanagement
- are disqualified or barred from acting as a trustee of this charity under the Safeguarding Vulnerable Groups Act 2006

Please would you complete the form and return it to the person who is managing the registration process for your PCC.

### NOTES :

The Commission requires a full set of details for each trustee (PCC member), comprising:

- all of your personal names (also known as first or given names);
- all of your family names (also known as surnames);
- your date of birth; and
- your home address and postcode.
- your telephone number.

The Commission would also find it helpful if you can supply an email **although this is not a requirement**. This will be used to send updates that the Commission believes will be helpful to you.

You may enter honours or qualifications that you would like to appear after your name, eg BA, OBE. You have the opportunity to enter a preferred name for the trustee, for example, Rob Clarkin instead of Mr Robert James Clarkin. This will be the name displayed on the Commission's website. If a preferred name is not given the title (if supplied), full name and honours and qualifications (if supplied) will be used in that order.

Please note that unless a dispensation is granted, the trustees' names will appear on the public register of charities, which can be viewed on the Commission's website. Trustees' addresses and other personal details will **not** be made public.

### Other names

The Charity Commission need to know all previous and other current names that this person has or does use. This is required for the purposes of the checks the Commission make on trustees. They will not keep a permanent record of 'other names' and they will not be displayed to the public.

## STEP 2: Getting Started

You should first of all read the overview page at: [www.gov.uk/guidance/how-to-register-your-charity-cc21b](http://www.gov.uk/guidance/how-to-register-your-charity-cc21b). A third of the way down the page is a link to “start or continue a charity registration application:

### How to apply to register a charity

Use the Charity Commission’s ‘Apply to register a charity’ service.

[Start or continue a charity registration application](#)

Once you start, you’ll get a reference number that allows you to save the form and come back to it at any time within 3 months of starting it.

This will take you through to the screen below. Assuming you do not have a user account, you will first of all need to register as a new user. Once you’ve set up a password, you can then come back to this screen to log on to the system to register your PCC.

 **Apply to register a charity**

**BETA** This is a new service – your [feedback](#) will help us to improve it.

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**Please log on to the system:**

**Email address**

**Password**

[Forgotten your password?](#)

## STEP 3: Entering details for your PCC

You are firstly asked for the type of charity you are seeking to register, which is “Other”, and after confirming that your governing document has been issued by an umbrella body, you will then need to attach your governing document. A pdf containing the key elements of the governing documents can be downloaded from the Registration page of the Parish Resources website ([www.pariahresources.org.uk/wp-content/uploads/Governing-Documents-of-Parochial-Church-Councils.pdf](http://www.pariahresources.org.uk/wp-content/uploads/Governing-Documents-of-Parochial-Church-Councils.pdf)). You will then need to upload it to your application:



**Page 3** asks for your organisation name.

**The Main Name** should be “The Parochial Church Council of the Ecclesiastical Parish of .....” You should fill in the name of the ecclesiastical parish, and not the benefice. This will normally be dedication and geographical location e.g. The Parochial Church Council of the Ecclesiastical Parish of St Emilion, Anytown. If there is likely to be confusion over uniqueness you should enter the Diocese name at the end of the name. You should check with Crockfords to see if this is likely to be the case, bearing in mind that PCCs of parishes in the Church in Wales will also need to register.

If you are unclear as to the correct name for your parish, you should contact your Diocesan Office, asking to speak to the Secretary to the Pastoral and Mission Committee.

**Other Name or Acronym:** you may wish to enter a shorter name, such as St Emilion’s PCC, Anytown. In which case click on “yes” and a drop down box will appear for you to enter your shorter name.

None of the words require permission from another body.

**Page 4** asks for the governing document. You should enter: The Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended).

**Date Governing Document came into effect :**

If your parish has been formed since 1957, you should enter the date that your parish was formed.

Otherwise, you should enter the date that the PCC Powers Measure came into effect: 2<sup>nd</sup> January 1957, entered as 02 01 1957. This has been agreed with the Charity Commission.

Next you are asked to enter the objects of the charity as listed in the governing document. Since the governing documents are Church of England measures (pieces of legislation) they do not lend themselves easily to completing this question. You should enter the key function of the PCC which is “promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical”

**Page 5** asks for your gross annual income. You should give the figure for the previous financial year, and attach the Trustees Report and Financial Statements as a pdf.

**Page 6** asks you to identify what the organisation does, to which you should select “Religion”, and then “Christianity” and “Church of England” from the drop down boxes.

**Page 7** asks how the PCC operates, and provides a drop down list. You should select some or all of the ones shown, noting that ‘Makes grants to organisations’ applies only if you have some external giving to other charities, and ‘Provides services’ does not refer to worship services.

These classifications are only for reference on the Charity Commission’s database, and are not for use by the Commission in considering the application.

<input type="checkbox"/> Makes grants to individuals
<input checked="" type="checkbox"/> <b>Makes grants to organisations</b>
<input type="checkbox"/> Provides other finance
<input checked="" type="checkbox"/> <b>Provides buildings/facilities/open space</b>
<input checked="" type="checkbox"/> <b>Provides services</b>
<input type="checkbox"/> Provides education/advocacy/advice/information
<input type="checkbox"/> Sponsors or undertakes research
<input type="checkbox"/> Acts as an umbrella or resource body
<input type="checkbox"/> Other

#### Religion

<input checked="" type="checkbox"/> <b>Place of worship</b>
<input checked="" type="checkbox"/> <b>Generally advancing the religion</b>
<input checked="" type="checkbox"/> <b>Educating people about the religion</b>
<input checked="" type="checkbox"/> <b>Pastoral care, outreach</b>
<input checked="" type="checkbox"/> <b>Missionary, evangelical</b>
<input type="checkbox"/> Interfaith activities
<input type="checkbox"/> Religious order

**Page 8** of the application asks who the organisation helps, to which you should answer the “General Public/Mankind” and “People living in a specific geographic area” but you may also select “children/young people”, “people with disabilities” and “elderly/old people” if you have specific groups and activities focused on these groups, “other charities or voluntary bodies” if you make grants and “adherents of a specific religion”.

**Page 9** asks where the PCC operates. You should select “specific areas in England and Wales”, tick yes to “working in England” and then select your local authority from the drop down box. You should tick no to operating in Wales unless you are one of the handful of C of E parishes which crosses the border!

**Page 10** asks for detail on: “What are the beliefs and practices of the faith the organisation promotes?” We suggest that you answer “As stated in the Preface to the Declaration of Assent (set out in Canon C 15 of the Canons of the Church of England): “The Church of England is part of the One, Holy, Catholic and Apostolic Church worshipping the one true God, Father, Son and Holy Spirit. It professes the faith uniquely revealed in the Holy Scriptures and set forth in the catholic creeds, which faith the Church is called upon to proclaim afresh in each generation. Led by the Holy Spirit, it has borne witness to Christian truth in its historic formularies, the Thirty-nine Articles of Religion, *The Book of Common Prayer* and the Ordering of Bishops, Priests and Deacons.”

You are then asked to submit a statement of faith as a pdf. A simple summary pdf is provided on the registration page for you to use if you wish – it simply repeats the above text, but you cannot complete the registration application without submitting a pdf!

You will also be asked to provide details on the activities that you have earlier described on page 7. You can be brief. For example, if you are asked for further details on how whether the PCC provides public facilities or services as a way of carrying out its purpose? You may say “yes” to this question, if your church or hall are provided for use by the parish. For example, the parish church is available to the public for private prayer and reflection. You are then asked when these facilities may be accessed, and should list the hours that it is open, or the arrangements for access.

If asked whether only adherents can benefit, the answer is no – all Church of England services are open to all.

**Page 11** asks what are the benefits of the organisation’s purposes?

Suggested Answer:

The PCC’s charitable objects (‘Promoting in the ecclesiastical parish the whole mission of the Church’) 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 PCC’s activities as listed above have further public benefits; for example, teaching and taking assemblies offer advancement of education which is recognised as a charitable purpose having public benefit. Donations to other charities and our own projects provide public benefits in the relief of poverty and need, whether within or outside the ecclesiastical parish, often for minority groups with particular needs such as the elderly.

Again, we suggest that you do not attach anything further to this or the following questions.

You are then asked about who can benefit from the organisation's purpose. You should select "Available to everyone", since the Church of England serves all those who live in the parish.

**Page 12** asks what criteria will the organisation use to select individuals or organisations to receive grants? Suggested Answer:

The PCC does not have a formal grant making policy, nor does it have a business plan. It will bear in mind its charitable purpose when determining who will receive grants.

**Page 13** asks whether people or organisations have to be members of the organisation to benefit from its purpose? The answer is "No".

**Page 14** asks whether the organisation has use of land or property. Answer "Yes". You are then asked whether the PCC owns land or property. Unless the PCC owns a separate hall or house, the answer is "No" as the Parish Church is not owned by the PCC. Then you are asked whether it uses premises owned by a trustee or someone related to a trustee? In relation to the Church or Vicarage you should answer "No". To "Who owns the property", you should answer "These premises are "owned" to a very limited extent by the incumbent in corporation sole", but the intent of the question is to discover whether conflicts of interest or benefit arising to trustees have been properly managed. To the next question, answer: "The arrangements between clergy, the PCC, the Parish Church and Vicarage are defined by ecclesiastical law, and the Charity Commission are aware of this." Finally, simply state that the land or property is used for a Parish Church, Parish Office or whatever it is used for. All Buildings registered for Public Religious Worship and Church Halls are exempted from Business Rates and so receive relief

**Page 13** asks whether people or organisations have to be members of the organisation to benefit from its purpose? The answer is "No".

**Page 15** asks for the contact details of the person registering the PCC.

You are most likely to be a Trustee, Volunteer or Employee, acting as an individual. You should then enter the details requested. These details are requested only for the purposes of the application.

**Page 16** asks for contact details for the organisation. These will be made available on the Charity Commission register and may be viewed by the public.

### Contact for the organisation

You need to provide details of the ongoing contact for the PCC. We suggest that you click on "organisation". You will need to provide a public address, so that members of the public, interested parties and the Charity Commission may contact the organisation. You can select "individual", but will need to provide details of the individual concerned as well as provide their address and contact details.

The address needs to be one with a valid post code, and the facility to receive mail! This will exclude some church buildings. A parish office is probably the ideal address where one exists. If there is no parish office, then the address of the incumbent or PCC Secretary should be provided.

You are finally asked for a phone number and an email address. Ideally the email address will be one specific for the church, [info@stagathas.org.uk](mailto:info@stagathas.org.uk) or whatever, rather than a personal address as the email is publically viewable.

**Page 17** asks for the Organisation's address, which is likely to be similar to the previous address.

You will also need to provide a website address if you have one, and then you are prompted for two email addresses: one for public display, the other for email contact from the commission. The first will be made public on the Charity Commission website. This is optional and you may not wish to give a personal email address for this. The second is for Charity Commission use, and will not be made public. However, you must provide an email address for charity commission use.

The final question is whether this is the address from which the organisation operates. If you select "no" you will be prompted for another address, so giving an address at which the PCC can receive mail is sufficient reason for saying that it "operates from that address".

### **Email and Web Contact Addresses**

You are prompted for two email addresses: one for public display, the other for email contact from the commission. The first will be made public on the Charity Commission website. This is optional and you may not wish to give a personal email address for this. The second is for Charity Commission use, and will not be made public. However, you must provide an email address for charity commission use.

**Page 18** asks about regulators. You will normally leave the top boxes blank. Most PCCs will be registered with HMRC for Gift Aid. Selecting "Yes" will bring up a request for your HMRC registration number. The person who claims Gift Aid for your PCC will be able to supply this.

**Page 19.** If you have already attached your latest accounts, you do not need to attach it again. You are then asked for estimated gross annual income and year to date income. The first is likely to be either the amount received last year, or your budget expectation for the current year. You will then need to provide details of the PCC's main bank account.

**Page 20** asks for the end date of the current financial year, which will be 31<sup>st</sup> December of the current year. You are then asked about current and future sources of income. In most of these cases you will be prompted for further information. Common answers are likely to be:

Public Donations. Suggested further answer: [The primary source of income is the giving of church members, together with Gift Aid & GASDS received on these donations. This is either through planned giving, church collections or other donations. Being a local church we know our regular donors, and the giving of visitors is at a low level in relation to our overall income.](#)

Legacies. Suggested further answer: [From time to time we may receive a legacy. Being a local church this is likely to come from someone with a long standing connection with our church. Any restrictions on gifts would be considered by the PCC before accepting the gift.](#)

Grants. Suggested further answer: [From time to time we may apply for grants for maintenance of our building to English Heritage, the Listed Places of Worship Grant Scheme or some other heritage grantmaker. We may also apply to the Diocese or other grantmakers for support with other projects the PCC wishes to undertake in furtherance of its charitable objects.](#)

Investments, and Interest income do not require further information. To the bottom two questions, we suggest that you are likely to answer “no”.

**Page 21** asks about **employment** of trustees or people connected to them. (Connected people are defined as a spouse or partner, siblings, a brother- or sister-in-law, parents or a business partner.) If any PCC members are employed by the PCC you should select yes, and provide further information as requested. You will be asked to attach a pdf copy of the minutes of the meeting where their employment was agreed. In the event of the employment taking place prior to the trusteeship – e.g. someone was appointed as a youth worker, and was subsequently elected onto the PCC, the Charity Commission may come back and ask further questions. It would be perfectly acceptable to state that the employment began prior to the trusteeship, and that the conflict of interest over remuneration is managed by the employee leaving the room whilst these matters are discussed.

**Page 22** asks similar questions about **goods or services** bought from trustees or people connected to them.

**Page 23** asks “Are there any close links which the organisation has, or is likely to have, with any other person or body, which might be relevant to the work of the organisation?” You should record any conflicts of interest that exist.

**Page 24** asks “Is the organisation linked to, or has it been established by a non-charitable organisation?” The answer to this for PCCs is “No”.

**Page 25** asks the registrant whether the PCC works with children or vulnerable people. You should answer “yes” to this, and you will then be asked to confirm that the trustees have read, understood and are following the Charity Commission’s safeguarding guidance. It is suggested that this is circulated to all PCC members, although adopting the Church of England’s safeguarding strategy will ensure that the PCC is complying with the Charity Commission’s needs.

**Page 26** asks for the current number of PCC members. You should include all ex-officio members within this. It also asks for the minimum number of trustees specified by the Governing Document. The simplest answer to give here is 5, which is the minimum size for the Standing Committee as stated in the Church Representation Rules [General Provisions s14(a)]

**Page 27** asks for the details of each of your PCC members. You should work through the list of trustees one by one, entering all of the data required. The form on pages 4 and 5 will give you all of the details that you need.

The final page offers the chance to submit any further information in support of your application. As a Church of England PCC, this is unlikely to be necessary. You will need to declare that the details provided are correct, and you can then submit your application. You can if you wish print a copy of your application (top right of the form). You should note the application number given, as you will need to quote this on any follow up correspondence.