



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Charity Commission
PO Box 211
Bootle
L20 7YX

T: 0300 066 9197

Date: 24 August 2023

To whom it may concern,

Excepted United Reformed Church charities in England and Wales

The Charity Commission for England and Wales ('the Commission') is the government body which registers and regulates charities in England and Wales.

Under the [Charities \(Exception from Registration\) Regulations 1996](#), certain charities, including certain church charities, are 'excepted' from registration with the Commission if they have an annual income of under £100,000 per year.

This exception for specific church charities is due to last until 31 March 2031, when they will be required to register.

More information about what excepted charities are, and which church charities are excepted, can be found using the below link:

<https://www.gov.uk/government/publications/excepted-charities/excepted-charities--2>

Currently, excepted charities do not have to register with the Commission or submit annual returns. However, they are otherwise exactly the same as registered charities and are:

- Subject to the requirements of charity law in England and Wales;
- Subject to our jurisdiction as the regulator of charities in England and Wales;
- Able to register with HMRC for recognition as a charity for tax purposes.

On track to meet your deadline?

Visit www.gov.uk/charity-commission for help on filing your annual return and accounts

t: 0300 066 9197 (General enquiries)
0300 066 9219 (Textphone)

w: www.gov.uk/charity-commission

Please note that an individual church charity cannot use the charity number of another linked body which is registered with the Commission (such as a central umbrella body). The two would be legally separate and distinct charitable entities.

Any application for services by an excepted church charity in England and Wales should not therefore require the provision of a registered charity number as:

- It is not currently possible for them to obtain one; and
- (as described above) the lack of a registered charity number does not affect their status as charities in any way.

I would be grateful if you would consider this when assessing any such application.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'Th Yih'.

Thomas Yih

Head of Charities Engagement
Regulatory Services Directorate
Charity Commission for England and Wales