

## TRUSTEES' ANNUAL REPORT

Once a church has become a registered charity it is a legal requirement that the trustees (normally the elders and deacons) produce a Trustees' Annual Report and submit it to the Charity Commission together with the church's annual accounts.

The Charity Commission have produced a [template](#) for the Trustees' Annual Report. We have produced [guidance notes](#) that sit alongside it, together with a [sample report](#). However, it is not necessary to use the template. Church trustees can produce the report in any format they wish, so long as they provide all the information that is required.

For churches whose financial years start on or after 1st April 2008, the trustees are required to include a statement confirming they have considered the guidance produced by the Charity Commission on the provision of public benefit, and stating how the church has provided a benefit to the public during the year. This guidance can be found at the following link: [www.gov.uk/public-benefit-rules-for-charities](http://www.gov.uk/public-benefit-rules-for-charities)

Church trustees using the Annual Report template should state how the church provides public benefit under "other optional information" (page 5), as the template does not provide specific space for this.

A sample statement on the provision of public benefit – specifically pertaining to churches - is given below:

### PUBLIC BENEFIT

"The trustees have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by...."

The trustees may select any of the suggestions given below and may add to them where applicable to the church's circumstances.

- Providing regular public worship open to all
- Providing sacred space for personal prayer and contemplation
- Conducting pastoral work including visiting the sick and the bereaved
- Teaching Christianity through sermons, courses and small groups
- Taking religious assemblies in schools
- Providing a youth club with a Christian ethos
- Promoting the whole mission of the church through activities for senior citizens, parents and toddlers and other special needs groups
- Supporting other charities in the UK and overseas

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Grace Baptist Trust Corporation • 19 Croydon Road, Caterham, Surrey CR3 6PA

Tel: 01883 345488 • Email: [info@gbtc.org.uk](mailto:info@gbtc.org.uk) • Website: [www.gbtc.org.uk](http://www.gbtc.org.uk)