

AN UPDATE ON FRENCH ASSOCIATION 1905 (ASSOCIATION CULTUELLE) REGULATIONS AND ON FINANCIAL REPORTING

Archdeaconry of France Online Workshop held on 20 November 2025 at 19:00

Led by the Archdeacon, the Reverend Canon Dr Peter Hooper

Invited speaker: **Maître Jean-Daniel Roque**, who has been supporting the Protestant church in France and the Anglican church and has been part of the French Government working party.

M^e Roque is not comfortable speaking English and the meeting was partly in French and partly in English, translated appropriately as the meeting progressed. These notes are in English only. See however the link to the glossary of French and English accounting terms.

Introduction

There are two elements to this meeting, firstly the statutes and registration of 1905 associations, and secondly financial reporting requirements. These would be discussed, but this workshop sets out to look at high-level aspects, rather than specifics, which would be covered in a more technical meeting in early 2026.

1 1905 Association Law

It seems that the French Senate has accepted that the legislation was not good law; in fact the number of registered religious organisations has decreased since then. However, we need to work with the law as it stands.

- The registration in 2023 is valid for five years and in theory, all 1905 associations will have to re-register in 2028. It is hoped that this process will be as simple as possible, but we do not yet know details.
- The only changes which need to be updated to the authorities every year are changes to the name or address, and any change to the seven founding members (for example, if one of them dies).

2 Financial reporting

Accounts for 2025 will need to be declared (to the Prefecture by the end of June) 2026. However, if there is taxable income (see below), it needs to be declared before the first week of May 2026

What must be declared

- the total number of tax receipts issued, and the total amount involved, ie money identified to a particular giver

This can be done online to the Ministre des Finances

<https://demarche.numerique.gouv.fr/commencer/declaration-des-dons>

or on paper using CERFA form 2070SD

<https://www.impots.gouv.fr/formulaire/2070/impot-sur-les-societes-collectivites-publiques-ou-privees-agissant-sans-lucratif>

- Money received from another country eg UK over €15 300 ie if under that sum, it does not need to be declared. This includes donations.

What does not need to be declared

- Money received directly into a bank account in the UK and spent in the UK
- Money from collection plate, not identified by name
- Money received by cheque but which the donor has specifically asked to be anonymous

3 Taxable and non-taxable income

Chaplaincies should check with their bank, which should report on what needs to be declared.

Sometimes the bank pays in advance, so check whether sums are gross or net.

One “livret” is generally free of tax but there may be investment accounts and other savings. And the rules for “livrets” have changed, so tax status may be different for some; again, the bank will advise.

Taxable income is to be declared using the same CERFA form 2070 (see above)

Rental income

- The law on property rental is complex, but the sums received and also the expenditure should be declared.
- A church which owns or which has sole use of a building owned by the municipality may rent out the church and this income is not taxable.

Fund-raising events

All associations are allowed to hold up to six events in a year, there is no need to declare the revenues. However if there are seven or more, all the revenues must be declared for tax purposes.

If more than six are planned, it should be possible to use different associations, if chaplaincies have both 1901 and 1905 associations.

Legacies

It is better to give a legacy to a 1905 association than a 1901 association because the rules are different and a legacy is not taxable for a 1905 association.

5 General accounting rules

- **Caleb** (accounting system from Actes6) is used by several chaplaincies and is an acceptable format for French authorities.
- For accounts over €153 000, it is required to have the accounts officially audited.
- For accounts under this amount, there should be an independent accounts assessor who checks the accounts. A simple report, 1 page for revenues and 1 page for expenditure is enough unless a full report is requested.
- If revenues over €50 000 come from abroad these are a special situation, not discussed here, but any chaplaincy receiving large sums from abroad should speak to the Archdeacon.
- The rules for 1905 and 1901 associations are different. 1901 associations can make gifts if it is in their statutes.

A glossary of French and English accounting terms can be found on the Archdeaconry website at this link

<https://anglicanfrance.fr/wp-content/uploads/French-PlanComptable-anglo-french.pdf>