ARCHDEACONRY OF FRANCE

AN UPDATE ON HOW RECENT FRENCH LEGISLATION AFFECTS CHAPLAINCIES IN FRANCE

A meeting held via Zoom

On 7 December 2022

**A short summary of the main points discussed**

As the Archdeacon was unwell, the meeting was hosted by The Reverend Tony Lomas; over 60 representatives from around the Archdeaconry were present, and heard information from Maître Jean-Daniel Roque, who is working with Anglicans and Protestants in France and is in close touch with the relevant French ministries.

**I ACCOUNTS**

**Tax receipts**

* From 2022, we are obliged to declare (a) the number of tax receipts (reçu fiscal) issued and (b) the total amount of these receipts.
* An online declaration of receipts issued in 2021 MUST be completed before 31st December 2022.  In subsequent years, the declaration deadline is 2nd May of the following year ie. 2022 figures must be declared before 02/05/2023

**Money received from outside France**

* If the total amount received is over €15 300 then it must be declared (online)
* If the total amount received is over €50 000 the accounts must be officially audited

**Money held in the UK**

* If money is in an account in the name of the chaplaincy, it is unlikely that this has to be declared (the point of the legislation is to control money coming into France) but this is not clear and needs clarification.
* If money is held in the Diocesan account and used to pay common fund, then this is also unlikely to have to be declared, but again, will need to be clarified.

**II STATUTES**

* All chaplaincies have to re-declare their statutes to justify their “Association Cultuelle” (Assoc 1905) status **before 30 June 2023** except if this was done in 2022; currently all have to redeclare every five years.

**Revised statutes**

**It is intended to provide a standardised format for statutes, these are being prepared.**

The following elements must be included, they must all be in French.

* State who appoints the minister: this needs to be clarified, is it the Bishop or the church council?
* Provide a list of 7 members living within the area of the Association. This area is to be defined in the statutes.
  + These can be anybody who is a member of the Association: lay or clergy.
  + Every time one of the 7 dies, or moves away, or leaves, the new list must be declared to the Prefecture.
  + The minister should be a member of the Association. The definition of a member is someone who has asked to be a member and has been approved by the council.
* A list of the members of the church council must be provided.
* Also required is the provisional budget for the current year
* And also the accounts for the previous three years (ie in 2023, accounts for 2020, 2021, 2022)
  + Accounts requirements are slightly different in French law; obligatory documents are a “Bilan de compte” (balance sheet) and a “Compte de résultats” (income and expenditure). Advice as to how to declare under French law can be found online.
* List the places of public worship (ie venues of house groups which are not public need not be included)
* Attach documents which justify the status of Association Cultuelle, eg, Chaplain’s annual report detailing worship, activities, or any previous decisions by the Prefect, such as approval for receipt of a legacy.

The Prefect has two months to query any of these documents, after that they are considered to be accepted.

Documents can be submitted in person, by post or online.

**III Charitable activities**

A 1905 association is only permitted to finance their own worship and church-based activities.

Although it is possible to give money to another 1905 Association, it is not allowed to donate to 1901 Associations.

Actes 6 has the details <https://www.actes6.com/compta/c_dons_1905_vers_1901.htm>   
Most chaplaincies have a separate 1901 association for charitable giving.

Me Roque suggests that it is possible for several chaplaincies to share one 1901 association.

He says that the 1901 and 1905 accounts must be kept separate

**IV Online declarations**

The Archdeacon has already circulated a useful document prepared for the Fédération Protestante de France, which gives information about online declarations.

If you did not receive it, [you can find it here](https://anglicanfrance.fr/wp-content/uploads/ASSOCIATIONS_Nouvelle-reglementation_-numeros-CERFA-et-sites.docx)