



# THE CHURCH OFFICE

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**REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDING 31<sup>ST</sup> MARCH 2025**

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**C Management Services**  
**69 Velindre Road**  
**Whitchurch**  
**Cardiff**  
**CF14 2TF**

**THE CHURCH OFFICE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**CHARITY INFORMATION**

<b>Trustees:</b>	Anna Wood Gavin Smith Graeme Hunter Peter Greasley (resigned 9/4/25)
<b>Treasurer:</b>	Anna Wood
<b>Charitable position:</b>	Charitable Incorporated Organisation
<b>Governing Document:</b>	Foundation CIO dated 26 <sup>th</sup> January 2024
<b>Address for correspondence:</b>	Christchurch Centre Malpas Road Newport NP20 5PP
<b>Independent Examiner:</b>	Paul Burnell ACMI C Management Services 69 Velindre Road CARDIFF CF14 2TF
<b>Bankers:</b>	Virgin Money London St James's Street 7 Gold Street NORTHAMPTON NN7 1EN

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# **Trustees Report**

## **Objects of the charity**

The objects of the CIO are the advancement of the Christian faith in accordance with the statement of faith set out in the attached Appendix by:

(1) proclaiming the teachings of Jesus Christ mainly but not exclusively through online videos and podcasts directed to strengthening the beliefs of Christian people and enlightening others about the Christian faith;(2) promoting good practice in administering and managing churches and faith groups and educating church leaders and administrators by providing training, online resources and conferences and by such other means as the charity trustees see fit.

## **Summary of the charity's main activities and achievements**

To further the above objects and vision, the charity's main activities and achievements were as follows:

Over the past twelve months, the charitable activities of The Church Office (TCO) have increased significantly which has been pleasing to see as Trustees, as it means the impact the work of the charity is having is increasing as well. The podcast and associated videos has continued to be a strength of the work undertaken, with the average number of listens reaching around 650 by the end of the financial year, and the impact of the podcast as an activity is further strengthened by its topical nature, as people are regularly listening to older episodes as they relate to information they are interested in. Many episodes have resulted in positive feedback, as so often the topics are ones that church leaders and administrators aren't fully aware of or trained on, and this was particularly true of the episodes with the Information Commissioner's Office and on the topic of the new Protection of Premises; Terrorism Bill (Martyn's Law). Providing information, guidance and ideas for those involved in leading and running churches through the podcast has had a tangibly positive impact on how churches are functioning well to be able to spread the gospel in their communities more effectively.

One of the biggest areas of growth in the work of The Church Office has been through the Back Office Reviews offered as a consultancy service. The purpose of these reviews is for a member of The Church Office volunteer team (most commonly currently Gavin Smith) to receive a request from a church to engage with them in a process of reviewing how they operate on a variety of levels (e.g. governance, leadership structure, volunteer engagement and management, building management etc.) to help them identify both areas of strength (Evidences of Grace) and areas for development (aspects to work on to enable the vision of the church to lead into effective delivery of actions to make the vision a reality). During the 2024-25 financial year, six Back Office Reviews were completed, with each church expressing how helpful the process was in focusing their leadership on how they can operate more effectively for the sake of the gospel. The format for the reviews and the associated reporting has been refined over the course of the year, and it is now in a format that TCO feel balances well the detail required by the churches, alongside the clarity of content to reduce the risk of details being lost or misunderstood. Moving into the new financial year, there are more of these reviews planned and quotes being considered by churches, and TCO look forward to continuing to add value to churches and their gospel work in this way.

A further area of activity that has grown during the year is that of delivering training. Gavin Smith has delivered training in a range of different locations and contexts across the UK and these have been opportunities that have allowed him to further the second object of the charity by engaging with hundreds of people across the year in training focusing on how to manage and undertake effective administration of churches well. Towards the end of the year, one of the training events allowed him the opportunity to trial the delivery of the first section of a course being written by a small team of volunteers for the charity; the Good Church Management course. The section written and delivered in the training day in February 2025 was well received, and this has led to further focus and drive being on the completion of the Good Church Management course in the summer of 2025. The full series of modules will be made available online or as in person training, and will be a paid for resource, allowing the revenue to support the growth of the charity in other areas of its work in the longer-term. The costs of writing, filming and producing the course are being covered by a restricted donation from this financial year, and the Trustees are extremely grateful for this financial support being made available by partners in the gospel. The future engagement of the course is likely to be by individuals in a church management context, but the charity is also exploring formal links with theological colleges that train church leaders as a partnership approach to allow future leaders to be trained in church management alongside their theological training.

In terms of materials made available to church leaders and administrators on The Church Office website, this has continued to be a service it provides, with a larger project underway to put together an operational guidance pack for church planters. Many churches and leaders The Church Office works with are in established churches, but TCO are aware that there are also a significant number of church planters in the UK that are seeking to start or revitalise churches in areas underserved by gospel centred churches, so TCO want to be able to provide the kind of guidance and support church planters will need from an operational perspective. This project is well underway and should be available via the website (with a small fee to help generate income to allow The Church Office to keep functioning) during the 2025-26 financial year.

In a similar vein, The Church Office is exploring the feasibility of setting up a research project to establish trends in the operational support needs of churches at different points in numerical growth, with the aim of establishing key areas for church leadership teams to consider and plan for strategically, in their own church contexts, to prevent operational/administrative aspects blocking the growth of their church. At the close of the financial year this wasn't yet actioned, but the Trustees hope to see movement in this during the new financial year.

Overall, when the Trustees have reflected on the past 12 months to inform this report, they have been so encouraged by the growth in engagement and impact of the work of The Church Office, and as a faith-based charity, the Trustees are grateful to God for his provision of funds, capacity and willingness of those working with TCO.

In planning the activities, the trustees have applied the guidance on public benefit issued by the Charity Commission.

## **Financial Review**

The income and expenditure of The Church Office has remained relatively small in its first financial year as a CIO, with total income being £21,378 and total expenditure being £5,448, creating a surplus of £15,930. Focusing on the General income and expenditure alone, this is still a positive picture, as General income was £11,378 and General expenditure was £4,709, leaving a surplus of £6,669 at the close of the year.

In respects to the General fund, the income has come through a mixture of one-off donations from other organisations or churches who have sought to support the work of The Church

Office, combined with consultancy income from the Back Office Reviews and training undertaken. These income streams are sustainable to a certain extent, but the consultancy income is something The Church Office has more control over stimulating, so these areas will remain a focus to ensure the financial security of the organisation. Expenditure has been planned carefully to ensure overspending in areas that are non-essential doesn't happen, with the majority of the expenditure being functionally necessary (e.g. insurance, ICO fees, website fees etc.) or expenditure related to the consultancy work taking place (and therefore generating income to cover the expenses incurred).

In respect to the restricted funds remaining at the end of the year (£9,261), these are for use in the creation of the Good Church Management course, with the main work on this planned for summer 2025. This work, and its associated costs, will be planned carefully to minimise the risk of over-spending beyond the restricted fund made available for it.

In summary, the financial overview of The Church Office demonstrates a good amount of stability and security for a charity in its first year as a CIO, and the Trustees will continue to work to support this continuing.

## **Reserves Policy**

The charity recognises its responsibility to pursue a healthy financial position to help safeguard the aims of the charity and its volunteers/Trustees. Finances are reviewed regularly, and The Church Office budget considers how TCO can protect, and potentially grow, its reserve to ensure the long-term financial health and sustainability of the organisation.

Due to the nature of the charity and its aims, it is not unexpected that from time to time The Church Office might function with an operational deficit. However, the charity aims to hold a minimum of £2,000 (which is approximately 6 months of expenditure) as unrestricted cash, so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £6,669.

If it becomes the case that it is not possible to maintain the financial reserve to the agreed level, The Church Office is committed to taking sensible steps to ensure that TCO continues with its charitable aims, whilst also demonstrating the appropriate financial restraint. In these instances, the reserve would be used to fulfil current obligations (e.g. bills and fixed operational costs).

Due to the nature of The Church Office's activities, it is possible to reduce other monthly expenditure quickly, but it must be noted that this would influence the ability of the CIO to fulfil its vision and charitable aims. The Church Office is also committed to increasing its income through exploring partnerships, grants and seeking out consultancy opportunities, but it also reserves its right as a 'faith-based charity' to trust God for such financial provision.

This report was approved by the trustees, and is signed on their behalf by Anna Wood

Signed: *Gavin Smith*

Gavin Smith, Chair of Trustees

Date: 27<sup>th</sup> June 2025

## **INDEPENDENT EXAMINERS REPORT**

### **TO THE TRUSTEES OF**

### **THE CHURCH OFFICE**

I report on the accounts of the Trust for the period ended 31<sup>st</sup> March 2025, which are set out on pages 4 to 6.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me reasonable cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Paul Burnell*

Paul Burnell ACMI

Date: 27<sup>th</sup> June 2025

For and on behalf of:

C Management Services (trading name of C Mgmnt Services Ltd)  
69 Velindre Road  
Cardiff CF14 2TF

**THE CHURCH OFFICE**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2025**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>RECEIPTS</b>				
<i>Receipts from generated funds</i>	2	8,142	10,000	18,142
<i>Receipts from charitable activities</i>	3	2,050	-	2,050
<i>Other receipts</i>	4	1,183	-	1,183
Interest received		3	-	3
Total Receipts		11,378	10,000	21,378
<b>PAYMENTS</b>				
Charitable activities	5	4,709	739	5,448
Governance costs		-	-	-
Total payments		4,709	739	5,448
<b>Net Receipts/(Payments)</b>		6,669	9,261	15,930
Transfers between funds		-	-	-
Fund balances at 1 <sup>st</sup> April 2024		-	-	-
Fund balances at 31 <sup>st</sup> March 2025		6,669	9,261	15,930

The notes on page 6 form part of these accounts.

**THE CHURCH OFFICE**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**1. Fixed Assets**

Insurance  
Value 2025  
£

The value of assets owned are:

Equipment	=
	-

**2. Bank & Cash Balances**

2025  
£

Cash at bank and in hand	15,930
	<u>15,930</u>

**3. Other Assets and Liabilities**

2025  
£

*Assets*

Gift aid tax recovery not yet received	-
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*Liabilities*

Unbilled fee for Independent Examination	-
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The accounts were approved by the Trustees and signed on their behalf on 27<sup>th</sup> June 2025 by Gavin Smith

Signed: *Gavin Smith*

The notes on page 6 form part of these accounts.

**THE CHURCH OFFICE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD ENDED 31<sup>ST</sup> MARCH 2025**

**1. Accounting Policies**

The accounts have been prepared on a receipts and payments basis with a statement of assets and liabilities

**2. Voluntary receipts**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Donations	8,136	10,000	18,136
Gift Aid reclaimed	6	-	6
	<u>8,142</u>	<u>10,000</u>	<u>18,142</u>

*3. Receipts from charitable activities*

Events Income	2,050	-	2,050
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**4. Other Receipts**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Other income	1,183	-	1,183
	<u>1,183</u>	<u>-</u>	<u>1,183</u>

**5. Charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
<b>a. Direct Charitable Costs</b>			
Events & Activities	2,572	739	3,311
Advertising	304	-	304
	<u>2,876</u>	<u>739</u>	<u>3,615</u>

**b. Support and Administration**

Administration expenses	1,086	-	1,086
	<u>1,086</u>	<u>-</u>	<u>1,086</u>

**c. Grants**

Gifts given	747	-	747
	<u>747</u>	<u>-</u>	<u>747</u>

**6. Staff and Trustees**

The charity has no employed members of staff. Its activities are carried out by volunteers. No staff received salaries at a rate of more than £60,000 per annum.

No remuneration or trustee expenses were paid to any other trustee during the year, nor to any person connected to them.