

CHURCHES' LEGISLATION ADVISORY SERVICE

Registered Charity No 256303

ANNUAL REPORT FOR THE YEAR ENDING 31 DECEMBER 2024

DESCRIPTION OF TRUSTS

The Churches' Legislation Advisory Service came into existence on 8 March 2008 as the successor to the Churches' Main Committee when the Charity Commission for England and Wales sealed the Scheme approving the changes. The object of the charity is to advance the religious and other charitable work of its members by promoting their common interests in matters relating to the delivery of their work.

In pursuance of the object of the charity, its Governors/Trustees have the following powers:

- (1) to provide information and general advice to members on issues such as those relating to property, finance, tax, employment and charitable status and, when appropriate, to arrange meetings for this purpose;
- (2) to co-operate with churches, other faith groups and secular bodies, and to exchange information and general advice with them;
- (3) to act as a liaison body between members and Government in the UK and Europe and other statutory authorities, to conduct negotiations with those authorities relating to matters within the charity's object and to take such action as may be thought fit in response to these negotiations;
- (4) to delegate the performance of any act, including the exercise of any power or discretion, to a sub-committee consisting of any two or more of the governors. The governors must exercise reasonable supervision over the sub-committee, and the sub-committee must promptly report their acts and proceedings to the governors;
- (5) to appoint staff (who must not be trustees) and pay them reasonable remuneration, including pension provision for them and their dependants; and
- (6) to make rules and regulations consistent with the scheme for the management of the charity, including rules relating to membership and the conduct of elections.

ORGANISATIONAL STRUCTURE

The membership of the Churches' Legislation Advisory Service comprises a wide range of different Christian denominations and organisations in the United Kingdom, together with representation from the Orthodox Jewish community, as Members and Associate Members. It also includes a group of Professional Members consisting of solicitors and accountants who advise religious organisations. It operates through a group of Governors – the trustees – elected by the Members, who usually meet three or four times a year under the chairmanship of a senior Bishop of the Church of England who has a seat in the House of Lords. The Chairman is appointed by the Archbishop of Canterbury: the other Governors are either elected at the Annual General Meeting or co-opted. The charity is serviced by a secretariat, supplied under contract by Central Lobby Consultants Ltd (CLC), which discharges the day-to-day responsibilities of the charity, subject to the management and guidance of

the Governors. The most recent contract ended on 30 April 2022 and has been subsequently renewed annually.

GOVERNORS & TRUSTEES DURING 2024

- The Rt Revd David Walker, Bishop of Manchester (appointed by the Archbishop of Canterbury, 1 February 2025), Chair.
- Ms Joanne Anderton (Methodist Church of Great Britain).
- The Rt Revd John Arnold, Bishop of Salford (Catholic Bishops' Conference of England & Wales) (co-opted 13 December 2023 and confirmed at the 2024 AGM).
- Mr Richard Chapman (Church of England).
- Ms Memuna Levan-Harris (United Reformed Church).
- Ms Mary Macleod (Church of Scotland).
- The Revd Paul Rochester (Free Churches' Group).

The designated Secretary is Frank Cranmer, but Central Lobby Consultants Ltd provides secretariat services corporately.

WORKING FOR THE PUBLIC BENEFIT

Under the legislation in all four jurisdictions, 'The advancement of religion' is a charitable purpose, provided it is 'for the public benefit'. The principal object of the Churches' Legislation Advisory Service is to offer advice and help to its member Churches in relation to what are often complex matters of public policy and Government regulation, and our work during 2024 in support of this is summarised in greater detail later in this Report. This is particularly important for the smaller Churches with little in the way of full-time central administration or in-house legal advice. We also provide a focal point for responses to consultations by Government: only very rarely does a consultation divide the Churches on denominational grounds because most deal with technical issues relating to such matters as secular law or taxation rather than with matters of theology or religious belief.

In setting our objectives and planning our activities, our trustees have given careful consideration to the Charity Commission's general guidance on 'public benefit'. We would argue that the work of the Charity contributes significantly to the public benefit by bringing to the attention of member Churches issues of legislation and policy that might affect their activities, by acting as a clearing-house for ecumenical responses to Government policy proposals and, where appropriate, by engaging with Government in relation to those proposals, thereby helping to free member Churches to concentrate on their own core mission- the advancement of religion for the public benefit.

There were no serious incidents to report during the reporting year.

PRINCIPAL ACTIVITIES OF THE CHARITY FOR THE YEAR ENDING 31 DECEMBER 2024

Meetings of the trustees

The Governors of CLAS met on two occasions in 2024: on 3 July remotely and on 25 September in person. Decisions taken in principle on 3 July were confirmed at the meeting on 25 September.

General meetings

The purpose of general meetings is partly to enable specialists within member Churches to focus on particular current issues as they affect the Churches, and partly to provide an opportunity for them to exchange views informally. There were three such meetings in 2024, on 3 July, 25 September (the Annual General Meeting) and on 7 November.

Responses to consultations

CLAS seeks to ensure that the interests of its members in relation to current and future legislation are adequately represented at every opportunity. Part of that process is to issue Circulars – of which 18 were issued in 2024 – and e-mail briefings to alert members to matters of concern so that they can make appropriate representations themselves, particularly on issues on which there is unlikely to be a broad consensus across the membership. Equally important, however, are Government consultations, and we have responded to a series of formal and informal consultations during the year under review, some of them very general and others extremely technical.

We responded to the invitation to make representations in advance of the Spring Budget in 2024 on three issues of particular interest to members: the operation of the Gift Aid Small Donations Scheme, the continuation of the Listed Places of Worship Grant Scheme, which continues to be a matter of considerable concern, and seeking clarity on proposals in the previous Autumn Statement on the issue of the voluntary payment of Class 2 National Insurance Contributions, particularly as they affect Roman Catholic clergy.

In February, we responded to the online consultation on the standard-tier duties under the Terrorism (Protection of Premises) Bill. This is a matter on which we had previously submitted evidence to the Commons' Home Affairs Committee during its pre-legislative scrutiny of the Bill in draft, and our comments on the Bill as finally published were broadly supportive of its aims. That said, however, now that the Bill has become law, we await with interest the detailed guidance from the Security Industry Authority (SIA) in its capacity as regulator.

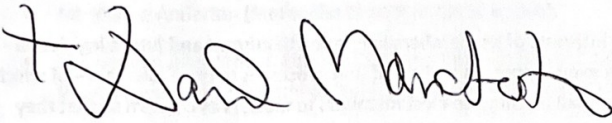
Furthermore, in February, we made a joint submission with Cytûn (Churches Together in Wales) to the Government on the transparency of land ownership involving trusts. A particular concern of the Government was information on trusts of land held on the Register of Overseas Entities which, we suggested, was only a very minor issue for our members. Our principal concern was the possibility of compulsory registration, which, especially in the case of mediaeval religious foundations, would merely involve them in an immense amount of work and expense in relation to land that, realistically, is unlikely to be sold in the future.

There was then a long hiatus after the General Election on 4 July. We returned to the issue of the Listed Places of Worship Grant Scheme in September in a submission to the new Secretary of State for Culture, Media and Sport, stressing its importance to our members and urging its retention beyond March 2025. The uncertain future of the Scheme continues to be a matter of concern.

Other issues

We continue to engage with the Law Commission on its ongoing projects on weddings law and burial and cremation law in England and Wales. Many of our members are also concerned about the

possibility of mandatory reporting of child sexual abuse, partly in relation to its possible impact on penance and the seal of the confessional – which is a matter of considerable importance to Roman Catholics and to many Anglicans – but also because there is a danger that removing the seal may make it harder for those who have been abused to make a protected disclosure in a safe space.



David Marshall

Churches' Legislation Advisory Service (CLAS) (256303)

Financial Statements

	2023	2022
Income	74,455	78,111
Expenditure	67,401	67,401
Surplus	7,054	10,710

Churches' Legislation Advisory Service (CLAS) (256303)

Financial Statements

	2023	2022
Income	74,455	78,111
Expenditure	67,401	67,401
Surplus	7,054	10,710
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Churches' Legislation Advisory Service (CLAS) (256303)

Income and Expenditure Account: Year to 31 December 2024

	2024	2023
1. UNRESTRICTED FUND		
Income		
Contributions for current year	74685	73813
Professional subscriptions	4740	4740
Interest	1180.63	903
Total income	80605.63	79456
Direct Expenditure		
CLC fees	82350	82350
Legal fees	1032	1140
Accountancy fees	2250	
Internet costs	1092	
Meeting expenses	1629.48	1177
Insurance	380.96	360
Bank charges	60	60
Postage	28.3	
Subscription	72	68
Total expenditure	88894.74	85155
Net income/(expenditure)	-8289.11	-5699
Cash and bank balances at 31 December 2023	72143	77842
Cash and bank balances at 31 December 2024	63853.89	72143

Churches' Legislation Advisory Service (CLAS) (256303)

Statement of assets and liabilities: 31 December 2024

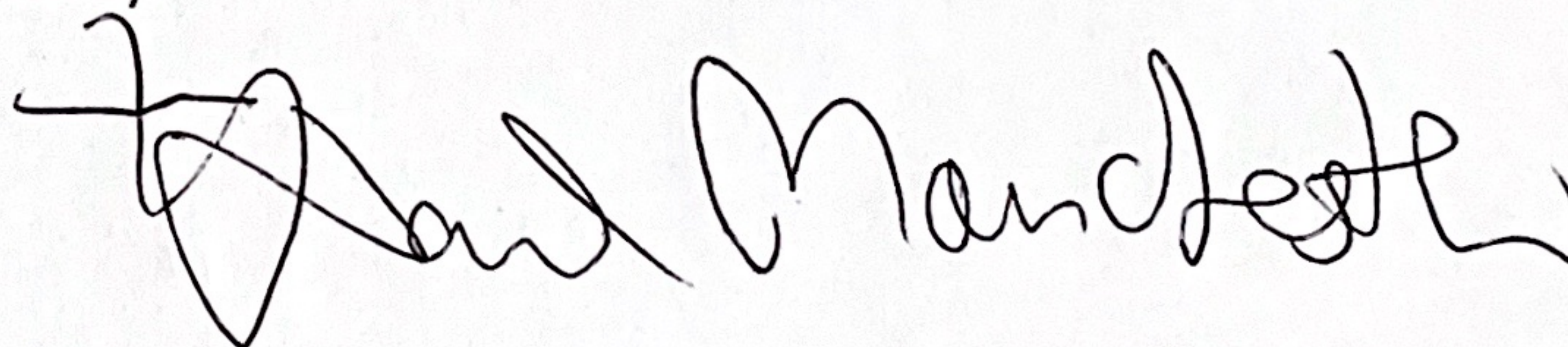
	31.12.24	31.12.23
	Unrestricted fund £	Unrestricted fund £
Monetary assets		
Bank & cash balances		
Account and deposit at CAF bank	63853.89	72143
 Receivables		
Subscriptions received 2025	790	
	64643.89	72143
 Liabilities and accrued charges		
Accrued expenses	2703	2250
	2703	2250
 Net monetary assets	61940.89	69893

Approved by the Trustees on

21st

October 2025

and signed on their behalf by



Churches' Legislation Advisory Service

Independent Examiner's report to the Trustees on the unaudited financial statements of Churches' Legislation Advisory Service for the year ended 31 December 2024.

I report on the financial statements of the Churches' Legislation Advisory Service for the year ended 31 December 2024 which are set out on pages 1 to 2.

This report is made solely to the charity's trustees, as a body and in accordance with section 145 Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act").

It is my responsibility to:

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

Independent examiner's statement

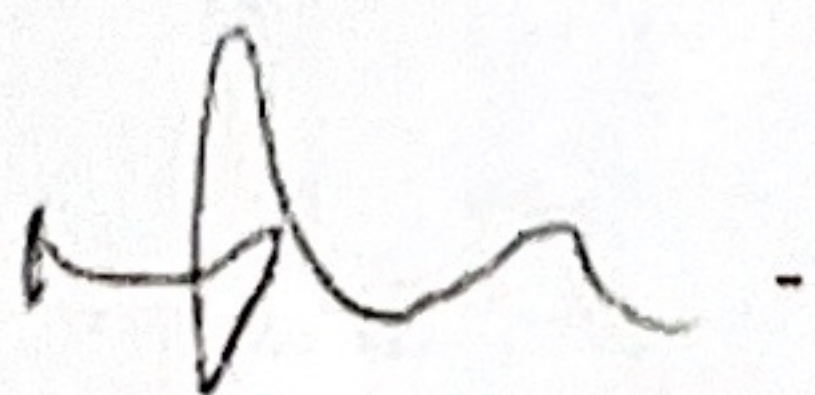
I am qualified to undertake the examination by being a finance manager and accountant for over 25 years.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination

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

Mathew Korepta



Date: 14 / 10 / 2025