

THE CHURCH OFFICE

REPORT AND ACCOUNTS

FOR THE YEAR ENDING 31ST MARCH 2026

C Management Services
69 Velindre Road
Whitchurch
Cardiff
CF14 2TF

THE CHURCH OFFICE

FOR THE YEAR ENDED 31ST MARCH 2026

CHARITY INFORMATION

Trustees:	Anna Wood Gavin Smith Graeme Hunter Peter Greasley (resigned 9/4/25) Anthony Graham (appointed 25/6/25) Anne McCan (appointed 25/6/25) Jonathan Wright (appointed 3/11/25)
Treasurer:	Anna Wood
Charitable position:	Charitable Incorporated Organisation
Governing Document:	Foundation CIO dated 26th January 2024
Address for correspondence:	Christchurch Centre Malpas Road Newport NP20 5PP
Independent Examiner:	Paul Burnell ACMI C Management Services 69 Velindre Road CARDIFF CF14 2TF
Bankers:	Virgin Money London St James's Street 7 Gold Street NORTHAMPTON NN7 1EN

CONTENTS

	Page
Charity Information	2
Trustee Report	3-6
Independent Examiners Report	7
Statement of Financial Activities	8
Statement of Assets and Liabilities	9
Notes to the Accounts	10

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 appendix of the constitution 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 have continued to be a strength of the work undertaken, with the average number of listens per podcast episode reaching around 1000 by the end of the financial year (up from an average of 650 in the previous 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 confident in, for example the episodes on Safeguarding with Christian Safeguarding Services and Employment Law and Churches with Edward Connor Solicitors. 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.

A major feature of the work of The Church Office this year was the Good Church Management Course. This has been a long-term project, but the research, planning, writing and recording came to fruition when the online course launched on The Church Office website in November 2025. Designed to train, support and guide those leading churches in a variety of roles, not just admin/ops roles, there has been very positive feedback about the quality and usefulness of the course from churches that have signed up (at the close of the financial year this totalled 37). This course will continue to be a focus of the work of the charity in the new financial year, in terms of promoting its existence and benefits to churches and church leaders so that the impact of this area of work continues to increase - helping churches manage their operations more effectively to subsequently allow them to prioritise the gospel ministry work they exist for.

The Back Office Review consultancy service offered by The Church Office has continued to see increased demand during the past year. The purpose of these reviews is for a member of The Church Office team to engage with churches who request the service 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 2025-26 financial year, 6 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 now been refined to the point where there is an adaptable but standardised approach to both, allowing for higher quality reports and recommendations. Moving into the new financial year, there is a waiting list for these reviews, so strengthening the team with part-time staffing allows The Church Office to 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 4 different locations and contexts across the UK, as well as hosting training visits from 6 different churches to Christchurch in Newport (where The Church Office is based) and has additionally provided one-to-one training/coaching to 16 individuals. These have all 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. As the organisation moves into its new financial year the Trustees have approved the core team to plan for one-day The Church Office conferences in September 2026 (in two different locations across the UK). This will allow the training materials and ideas delivered in other settings to be refined and delivered via in-house events, meaning that high quality training (which The Church Office has become known for) will be available for anyone who books to come along.

A new service was created and launched by The Church Office during this financial year - called Church Assistant. The Church Assistant is a service aimed primarily at smaller churches where admin support is often non-existent, and church leaders end up spending precious time away from gospel ministry in order to try and address the admin needs of the church. The Church Assistant is a remote service where a trained member of The Church Office team is contracted to work with a church remotely, providing admin in any areas deemed helpful, for around 5 hours per week for an initial 3-month term. The hope is that The Church Office can also help the church leader identify someone to take over the role in the local church context, and when this happens The Church Office will offer training and guidance to the new admin person, including a discounted purchase of the Good Church Management Course. However, the remote assistance can be a longer-term agreement where it is mutually agreed to be beneficial. Two churches were part of the pilot projects for The Church Assistant, and the feedback has been extremely positive. The Trustees look forward to seeing more churches and church leaders supported by this service in the new financial year.

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 new and updated documents added during the year. The larger project that continued from the previous financial year, the creation of a "Church Plant Operational Guide" is almost completed and is being launched at a conference The Church Office is attending in May (Reach Ministries). The aim for this guide is for it to serve church planters in the UK that are seeking to start or revitalise churches in areas underserved by gospel centred churches by providing a whole range of guidance and support that church planters will need from an operational perspective.

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 The Church Office.

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 have grown in its second year as a CIO, although it has remained relatively small in its financial operations, with total income (receipts) being £45,287 and total expenditure (payments) being £21,739, creating a financial year surplus of £23,548. The restricted funds for the Good Church Management Course were spent during the financial year (carried forward from 2024-25 and totalling £9,261), and no further restricted income has been received. This means that when this year's finances are put in the broader picture of the operations of the charity as a whole over its lifetime, at the close of the 2025-26 financial year the carried forward balance was £39,478.

In respect 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, along with income from churches purchasing The Good Church Management Course and those signing up to The Church Assistant. These income streams are sustainable to a certain extent, but the consultancy and training income are areas 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 fund for the Good Church Management Course, the project to create the course had completed and the funds were spent in line with the restrictions on it by the end of the year, meaning the balance of the fund at Year-End was £0.

In summary, the financial overview of The Church Office demonstrates a good amount of stability and security for a charity in its early years 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 The Church Office 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 £14,000 (which is approximately 6 months of expenditure for 2026-27) 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 The Church Office 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 relatively 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 Gavin Smith, Chair of Trustees.

Signed: Gavin Smith

Date: 7th September 2026

INDEPENDENT EXAMINERS REPORT

TO THE TRUSTEES OF

THE CHURCH OFFICE

I report on the accounts of the Trust for the period ended 31st March 2026, which are set out on pages 8 to 10.

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: 7th September 2026

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 31st MARCH 2026

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
RECEIPTS					
Receipts from generated funds	2	24,938	-	24,938	18,142
Receipts from charitable activities	3	6,773	-	6,773	2,050
Other receipts	4	13,561	-	13,561	1,183
Interest received		15	-	15	3
Total Receipts		45,287	-	45,287	21,378
PAYMENTS					
Charitable activities	5	12,344	9,261	21,605	5,448
Governance costs		134	-	134	-
Total payments		12,478	9,261	21,739	5,448
Net Receipts/(Payments)		32,809	(9,261)	23,548	15,930
Transfers between funds		-	-		-
Fund balances at 1st April 2025		6,669	9,261	15,930	-
Fund balances at 31st March 2026		39,478	-	39,478	15,930

The notes on page 10 form part of these accounts.

THE CHURCH OFFICE

STATEMENT OF ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31ST MARCH 2026

1. Fixed Assets

	Insurance Value 2026 £
The value of assets owned are:	
Equipment	-
	-

2. Bank & Cash Balances

	2026 £	2025 £
Cash at bank and in hand	39,478	15,930
	39,478	15,930

3. Other Assets and Liabilities

	2026 £	2025 £
Assets		
Gift aid tax recovery not yet received	-	-
Liabilities		
Unbilled fee for Independent Examination	-	-

The accounts were approved by the Trustees and signed on their behalf on 7th September 2026 by Gavin Smith

Signed: Gavin Smith

The notes on page 10 form part of these accounts.

THE CHURCH OFFICE

NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31ST MARCH 2026

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 2026 £	Total 2025 £
Donations	23,183	-	23,183	18,136
Gift Aid reclaimed	1,755	-	1,755	6
	24,938	-	24,938	18,142

3. Receipts from charitable activities				
Course Income	6,773	-	6,773	2,050

4. Other Receipts	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Other income	13,561	-	13,561	1,183
	13,561	-	13,561	1,183

5. Charitable activities	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
a. Direct Charitable Costs				
Staff Costs	6,799	3,278	10,077	
Events & Activities	2,667	5,983	8,650	3,311
Advertising	166	-	166	304
	9,632	9,261	18,893	3,615
b. Support and Administration				
Administration expenses	1,155	-	1,155	1,086
	1,155	-	1,155	1,086
c. Grants				
Gifts given	1,557	-	1,557	747
	1.557	-	1,557	747

6. Staff and Trustees

The charity has two employed members of staff during the latter half of the financial year, both of which on a part-time basis. The majority of its activities are carried out by volunteers with some self-employed contractors (detailed below) as well. No staff received salaries at a rate of more than £60,000 per annum.

Some of the Trustees (and one related party) have undertaken work for The Church Office that has been outside their remit as Trustees and therefore has been remunerated at agreed and appropriate rates:

400ft Films: £2,975, A Graham: £300, G Smith: £4,817.37, A Wood: £525