CHURCHES' LEGISLATION ADVISORY SERVICE

140-148 Borough High Street, London, SE1 1LB
T: 020 7222 1265 E: info@churcheslegislation.org.uk
www.churcheslegislation.org.uk
Chairman: Rt Revd Dr David Walker, Bishop of Manchester
Secretary: Frank Cranmer

CHURCHES' LEGISLATION ADVISORY SERVICE

ANNUAL REPORT FOR THE YEAR ENDING 31 DECEMBER 2025

Registered Charity No 256303

CHURCHES' LEGISLATION ADVISORY SERVICE

REFERENCE AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER **256303**

GOVERNORS & TRUSTEES DURING 2025

- The Rt Revd Dr David Walker, Bishop of Manchester (appointed by the Archbishop of Canterbury) (appointed 1 February 2025)
- Ms Joanne Anderton (Methodist Church in Great Britain)
- Mr Richard Chapman (Church of England) (acting Chair until 31 January)
- Ms Memuna Levan-Harris (United Reformed Church)
- Ms Mary Macleod (Church of Scotland)
- The Revd Paul Rochester (Free Churches' Group)
- The Rt Revd John Arnold, Bishop of Salford (Catholic Bishops' Conference of England & Wales)

There were no resignations during 2025.

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

PRINCIPAL OFFICE

140-148 Borough High Street
London
SE1 1LB

BANKERS

CAF Bank

25 Kings Hill Avenue

Kings Hill

West Malling ME19 4JQ

LEGAL ADVISERS

Anthony Collins Solicitors

134 Edmund Street

Birmingham B3 2ES

INDEPENDENT EXAMINER

Mark Heaton FCCA FCIE DChA

KM, Chartered Accountants

1st Floor, Block C, The Wharf, Manchester Rd

Burnley BB11 1JG

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CHURCHES' LEGISLATION ADVISORY SERVICE

ANNUAL REPORT FOR THE YEAR ENDING 31 DECEMBER 2025

THE PURPOSE OF THE CHARITY

The Churches' Legislation Advisory Service (CLAS) 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.

The principal work of the charity is to keep its members informed of legal and policy developments relevant to their activities and, where necessary and appropriate, to respond to Government consultations on their behalf. It should be remembered that while the major denominations have their own sources of legal and policy advice – either in-house or via their relations with a specialist law firm – some of the smaller members of CLAS have hardly any permanent staff of their own. We expand on this below.

We also note the Charity Commission's guidance on campaigning and political activity. We do not campaign for changes in the law; we respond to Government consultations when appropriate and try to explain to Government the possible impact of proposed changes on the Churches as Churches in pursuit of their own charitable objectives.

DESCRIPTION OF TRUSTS

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, chaired by a senior Bishop of the Church of England who has a seat in the House of Lords. The Chair is appointed by the Archbishop of Canterbury: the other Governors are either elected at the Annual General Meeting or co-opted. Because there was a hiatus between the retirement of the previous Chair in 2024 and the appointment of the Bishop of Manchester on 1 February 2025, Richard Chapman served as interim Chair during the vacancy. 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.

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 2025 in support of this is summarised in greater detail later in this Report. This is particularly important for the smaller Churches, most of which have very 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 and charitable purpose: the advancement of religion for the public benefit

PRINCIPAL ACTIVITIES OF THE CHARITY FOR THE YEAR ENDING 31 DECEMBER 2025

Meetings of the trustees

The Governors/trustees met *in person* on one occasion in 2025, on 21 October. Other meetings were held online and minuted, and any decisions were confirmed at the in-person meeting.

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 was one meeting in 2025, the Annual General Meeting on 21 October, where Amy Wren of Farrer & Co, spoke to members about the Employment Rights Bill, now an Act.

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 we issued 14 in 2025 – 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 responded to a series of formal and informal consultations during the year under review – some very general and others extremely technical.

In January, we submitted written evidence to the House of Commons Home Affairs Committee inquiry into protecting built heritage, noting that historic religious buildings are an extremely important part of the built heritage and are under great pressure due to rising maintenance costs and declining congregations. At the time of writing, the Committee had not published its conclusions on the inquiry.

As in 2024, we responded to HM Treasury's invitation to make representations in advance of the Spring Budget, concentrating on the future of the Listed Places of Worship Grant Scheme, which was a matter of considerable concern and on which CLAS has made submissions on numerous occasions; it was subsequently announced that it would be replaced by the Places of Worship Renewal Scheme – of which more below.

In November, we responded to the technical consultation by the Information Commissioner's Office on the proposed rules under which charities can make use of greater use of electronic marketing to contact their supporters: the so-called "soft opt-in", noting that the boundary between the commercial soft-opt in and charitable purpose soft opt-in may not be clear-cut. As of 5 February 2026, charities have been able to use this exemption to send e-mails and texts to individuals without their prior consent.

In December, we responded to the consultation by the Department for Business and Trade on the proposal for leave for bereavement, including pregnancy loss.

Other issues

As in previous years, we continue to engage with the Law Commission on its ongoing projects on burial and cremation law in England and Wales. While we did not respond to the Commission's second-stage consultation on new funerary methods, we expect to respond to the third-stage consultation on rights and obligations relating to funerary methods, funerals and remains, on which the Commission expects to start work early in 2026.

As noted above, on 22 January 2026, the UK Government confirmed the end of the Listed Places of Worship Grant Scheme. It is to be replaced by a £92 million four-year fund: the Places of Worship Renewal Fund – for England only – the details of which were published in May 2026. The new policy represents a major change in support for places of worship from public funds, and we expect it to be a major concern for our members in 2026 and beyond.

A third issue is safeguarding. We continue to be 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 making it impossible to maintain confidentiality may make it harder for someone who has been abused to make a protected disclosure in a safe space.

As part of the Government's commitment to reform renting and local government funding – notably the Renters' Rights Act 2025 – we continue to monitor forthcoming property legislation, such as the Commonhold and Leasehold Reform Bill carried over from the last parliamentary session, and the High Value Council Tax Surcharge.

Liaison with others in the sector

The Secretariat collectively continues to be involved in the activities of Historic England's Places of Worship Forum, the Historic Religious Buildings Alliance, the Churches' Funerals Group (of which the Secretary is a member *ex officio*), and RADAR (the monthly meeting of the parliamentary liaison officers of the various denominations). On matters affecting churches in Wales, we liaise very closely with Cytûn, which tends to take the lead on purely Welsh affairs. We continue to attend meetings of the Cathedral Security Group. We also have close relations with the Charity Property Association on matters of mutual interest.

COMPLIANCE AND OTHER GOVERNANCE ISSUES

Conversion to a Charitable Incorporated Organisation

The Charity is in the process of converting into a Charitable Incorporated Organisation, now registered as charity number 1216818. The conversion process is expected to be concluded in 2026.

Financial review

The receipts and payments account on page 11 shows net payments of £15,542. Income was reduced this year due to a reduction in membership contributions.

Reserves policy

The Governors have adopted a policy of maintaining a reserve equivalent to six months' operating costs, in line with the Charity Commission's recommendation. This equates to approximately £46,000 based on expenditure in 2025. Any excess is retained for future development of the charity.

Going concern

The Governors are content that the charity continues to have adequate unrestricted funds to enable it to operate throughout 2026.

Risks

The Governors review possible risks to the charity: no such risks have been identified.

Reporting serious incidents

There were no serious incidents during the reporting year that the Trustees failed to bring to the Commission's attention.

Safeguarding

Since the Charity does not work with children or vulnerable adults, it does not have a safeguarding policy.

Approval by the trustees

This report was approved by the trustees on 18 June 2026 and signed on their behalf by:



Trustee

CHURCHES' LEGISLATION ADVISORY SERVICE

FULL MEMBERSHIP OF THE CHARITY IN 2025

Association of English Cathedrals
Association of Grace Baptist Churches
Association of Provincial Bursars
Baptist Union of Great Britain
Baptist Union of Wales
Church Communities UK
Church in Wales
Church of Christ Scientist
Church of England
Church of Ireland
Church of Scotland
Churches Together in Britain and Ireland
Churches Together in England
Congregational Federation
CYTÛN - Churches Together in Wales
Elim Foursquare Gospel Alliance
Free Church of Scotland
Free Churches Group
General Assembly of Unitarian & Free Christian Churches
Independent Methodist Churches
Methodist Church
Moravian Church
Presbyterian Church of Wales
Religious Society of Friends
Roman Catholic Church in England & Wales
Salvation Army
Scottish Episcopal Church
Seventh-day Adventists
Stewardship
Union of Welsh Independents
United Free Church of Scotland
United Reformed Church
United Synagogue

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHURCHES LEGISLATION ADVISORY SERVICE

I report to the trustees on my examination of the accounts of the Churches Legislation Advisory Service (CLAS) for the year ended 31st December 2025.

Responsibilities and basis of report

As the charity trustees of CLAS you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of CLAS' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of CLAS as required by section 130 of the Act; or

2. the accounts do not accord with those records.

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.



Mark Heaton FCCA FCIE DChA
KM, Chartered Accountants
Burnley,
BB11 1JG

18th June 2026:

CHURCHES' LEGISLATION ADVISORY SERVICE

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2025

	2025	2024
UNRESTRICTED FUND	£	£
Receipts		
Contributions for current year	70,250	73,895
Professional subscriptions	5,650	4,740
Interest received	818	1,181
Total receipts	**76,718**	**79,816**
Payments		
CLC fees	88,115	82,350
Insurance	381	381
Subscriptions	75	72
Bank charges	55	60
Legal & professional	2,550	1,032
Meeting costs	453	1,176
Miscellaneous	80	28
Website hosting	551	1,092
Total payments	**92,260**	**86,192**
Net receipts / (payments)	**-15,542**	**-6,376**
Cash and bank balances at 31 December 2024	**66,944**	**73,320**
Cash and bank balances at 31 December 2025	**51,402**	**66,944**

CHURCHES' LEGISLATION ADVISORY SERVICE

STATEMENT OF ASSETS AND LIABILITIES AT 31ST DECEMBER 2025

	31.12.25 Unrestricted Fund	31.12.24 Unrestricted Fund
Monetary assets	£	£
Bank & cash balances		
Account deposits at CAF bank	**51,402**	**66,944**
Receivables		
Subscriptions received 2025		790
Subscriptions received 2026	680	
Liabilities and accrued charges		
Expenses	1,331	2703

Approval by the trustees

The receipts and payments account and statement of assets and liabilities were approved by the trustees on 18th June 2026 and signed on their behalf by:

Trustee

CHURCHES LEGISLATION ADVISORY SERVICE

NOTES TO THE FINANCIAL STATEMENTS

1. Basis of preparation

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities Act 2011.

2. Fund accounting

a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity

b) Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3. Taxation

The charity is not liable to tax on its charitable activities.

The charity is not registered for VAT. Irrecoverable VAT is included in the expense to which it relates.

4. Transactions with trustees

No remuneration or expenses were paid to any trustees or to persons connected with them during the year or the previous year, except for reimbursed expenses.