

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE ECCLESIASTICAL LAW SOCIETY

I report to the charity trustees on my examination of the accounts of the Charitable Incorporated Organisation (CIO) for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity trustees of the CIO 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 the CIO's accounts carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 the CIO as required by section 130 of the Act; or
- 2) the accounts do not accord with the accounting 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.

Use of our report

This report is made solely to the charity trustees, as a body. My work has been undertaken so that I might state to the charity 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 trustees as a body, for my work, for this report, for the statements I have made, or for the opinions I have stated.



Darren Broadbent

Member of the Institute of Chartered Accountants in England and Wales
for and on behalf of **Forrest Burlinson Chartered Accountants**

Dated 16 October 2025.

RECEIPTS AND PAYMENTS FOR THE YEAR ENDING 30 JUNE 2025

charity number 1181002

RECEIPTS	<i>Notes</i>	2024/25	2023/24
		£	£
Members' subscriptions	3	46,615	35,450
CUP royalty payments	7	0	4,193
Conference Income	10	39,804	6,560
Lectures		1,810	2,160
Other income		230	453
Interest received		2,248	2,156
Total Receipts		90,707	50,972
PAYMENTS			
Journal costs	4	9,000	9,117
Conference and events costs			
Conferences	10	48,873	5,474
Lectures		463	1,116
CUP Fee	7	2,450	0
Grants Awards and Presentations		250	400
Education		542	1,311
Administration costs:			
Website and other online costs		2,314	3,032
Administration	5	22,226	28,004
Trustee Expenses	6	0	1,687
Independent examiner's fees		600	600
Bank and subscription collection charges		672	589
Total Payments		87,390	51,330
Surplus/(Deficit) of Receipts over Payments		3,317	(359)
Current assets at beginning of year		65,917	66,276
Current assets at end of year		69,234	65,917
Cash at Bankers: COIF Deposit		20,345	19,423
CAF Bank		48,889	46,494
Total Current Assets		69,234	65,917

Notes to accounts for the year ending 30 June 2025:

1. All the funds of the Society are unrestricted as defined by the Charities Act 2011.
2. These accounts cover the period from 1 July 2024 to 30 June 2025
3. Members' subscriptions are collected by Direct Debit, BACS and card payments via the Society's website, GoCardless and Stripe and recorded on a cash basis. In July 2024 there was a significant increase in Subscription rates after several years of no increases. This is reflected in higher income in 2024/25. Trustees are keeping the subscription rate under review. There has been no increase in 2025
4. The Society makes payments to the Editor and the Consultant Editor of the Journal. In 2024/25 these totalled £9,000.
5. Administration Costs include the fees paid to three service providers – the Executive Secretary, the Finance Officer, and the Communications Officer. Their fees totalled £21,932 (2023/24 £18,957); these were increased following a periodic review of rates after a substantial gap.
Administration expenses totalled £894 (2023/24 £9,047).
6. Trustee Expenses were nil (2023/24 £1,687). The Trustees did not meet in person this year with all meetings taking place online. There were therefore no travelling or subsistence costs.
7. The new CUP contract is now in operation and the impact is as expected – the new agreement results in higher charges for the production and distribution of the journal which exceed the amount of Royalties payable. This is therefore now an expense and not income and so has been moved to Payments to reflect the new contract.
8. Payments of £292 were made to a Trustee, Fr Stephen Coleman, who retired in May 2025, for his services as a trainer in Canon Law. In addition, Fr Coleman is Priest-in-Charge of The Grosvenor Chapel which was paid £177 for the use of its facilities for London lectures
9. Sponsorship in 2024/25 has been included within the figures for the events to which they relate. We have restated 2023/24 for consistency

For clarity, the amounts received were:

- a. London Lectures £1,750 (2023/24 £1,500)
 - b. Conference £16,440 (2023/24 £3,000)
10. In June 2025, the Society hosted a major ecumenical event over three days in Chichester to mark the 1700th anniversary of the Council of Nicaea – this generated significantly higher income and expenditure than previous (one day) conferences



The Right Reverend Moira Astin
Treasurer
15 October 2025

Approved by the Trustees on 15 October 2025