



# **CATHEDRALS ADMINISTRATION AND FINANCE ASSOCIATION**

## **REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 DECEMBER 2023**

**Company number: 8093298  
Charity Registration: 1151212**

**Registered Office:  
5 Greenways  
Beckenham  
BR3 3NG**

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The Trustees have pleasure in presenting their report and the financial statements of the Association for the year ended 31 December 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Acts purposes.

The financial statements comply with the Companies Act 2006, the Charities Act 2011 and the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)).

## Reference and administrative information

### ***Principal address***

The principal address of the Association is:

5 Greenways  
Beckenham  
BR3 3NG

### ***Trustees***

The names of the persons who were Trustees (the members of the Executive Committee) at any time during the year ended 31 December 2023 were as follows:

Mr Richard Abraham - Portsmouth Cathedral  
Ms Jan Armitage - Peterborough Cathedral  
Ms Alison Evans, Winchester Cathedral  
Mr Tim Fleming, St Albans Cathedral, *Vice Chairman, until 6 June 2024*  
Ms Anne Groves, Ripon Cathedral - *from 12 September 2023*  
Mrs Emily MacKenzie, St Paul's Cathedral, *Chairman*  
Mr Anthony O'Connor, Manchester Cathedral  
Mrs Anna Pitt, Birmingham Cathedral - *Vice Chairman*  
Mrs Caroline Robinson, Chelmsford Cathedral - *Treasurer*  
Mr Nigel Spraggins, Southwell Cathedral - *until 6 June 2024*

### ***Principal advisors***

#### ***Bankers***

Barclays Bank Ltd  
1 Churchill Place  
London  
E14 5HP

The Cooperative Bank  
PO Box 250  
Skelmersdale  
WN8 6WT

#### ***Independent Examiner***

Andrew N Copp  
Close Taxation & Accounting LLP  
Harrington House  
Old Mill Close  
Aythorpe Roding  
Dunmow  
CM6 1AN

## Structure, governance and management

The Cathedrals Administration and Finance Association was established as an unincorporated association. The company limited by guarantee, number 8093298, was incorporated on 1 June 2012 and became a registered charity on 13 March 2013. The assets of the unincorporated Association were transferred to the company on 1 January 2013. The Association is governed by its Articles of Association as adopted on 11 September 2012 and amended on 19 September 2018.

The Trustees of the Cathedrals Administration and Finance Association (who are also known as the Executive Committee members) are also the company directors. The Trustee Board manages the Association and exercises all the powers of the charity in accordance with the Memorandum and Articles of Association.

The members of the Association are the administrative bodies of the 42 English Anglican Cathedrals. The members elect the Executive Committee / Board of Trustees.

Westminster Abbey; St George's Chapel, Windsor; St Patrick's Cathedral, and Christ Church Cathedral, Dublin; St German's Cathedral, Isle of Man; and Newport Cathedral, Wales; are associate members. Two further Cathedrals, Llandaff and Glasgow, joined as associate members during 2024. Associate members do not have voting rights but may attend the residential conference or any day conferences or forums. Their staff have access to the CAFA website, and can join the chief officers' Zoom meetings and relevant WhatsApp groups.

### ***Risk management***

The Trustees have considered the risks which the Association may face. They are satisfied that financial risks are mitigated by holding sufficient reserves to cover any conference costs not met by fees. They consider the risk to reputation is slight and that adequate procedures, appropriate to the size of the Association, are in place to lessen the effect of such risks.

### **Objects and activities**

The object of the Cathedrals' Administration and Finance Association is to advance the Christian religion for the benefit of the public in accordance with the doctrines of the Church of England and to further the mission of the Anglican denomination by:

- 1) supporting the English Anglican cathedrals (the members of the Charity) and the associate members in their work of advancing the Christian religion by considering, debating and making recommendations on any matters affecting the administration or financial arrangements of cathedrals;
- 2) working with the Association of English Cathedrals (AEC) and assisting it in fulfilling its charitable objects;
- 3) working with the National Church Institutions and other parts of the Church of England in furthering the mission and work of cathedrals;
- 4) working with the Churches' Legislation Advisory Service and other appropriate ecumenical bodies in furthering the mission and work of cathedrals;
- 5) working with the Government and its agencies to represent the interests of cathedrals on matters relating to cathedral administration and finance to assist cathedrals in fulfilling their mission and work;
- 6) debating and proposing policies and other matters affecting cathedrals' administration and finance, including their role in advancing education, community development, arts, culture, and heritage; and environmental protection and improvement;
- 7) encouraging the development and sharing of best practice between cathedrals.

The Trustees consider that all activities undertaken have been for the public benefit, and that they have paid due regard to guidance from the Charity Commission in determining what work is done.

### **Executive Committee / Board of Trustees**

At the Annual Meeting on 12 September at Portsmouth Cathedral, Jan Armitage, Tim Fleming and Anthony O'Connor were re-elected as directors. Anne Groves, a Chief Finance Officer in the northern province, was elected as a director. Tim Fleming and Nigel Spraggins resigned from the board in June 2024 on their departure from their respective cathedrals.

## **Achievements and performance**

CAFA will:    Share and celebrate good practice;  
                  Provide a mentoring and support network for cathedral lay staff;  
                  Create a safe space for challenge and fellowship;  
                  Represent and advocate for the collective voice of cathedral administration.

In September 2023, 85 delegates attended the annual CAFA Conference on the theme of *Thriving in Turbulent Times* hosted by Portsmouth Cathedral. There were many inspirational speakers and delegates valued the time spent networking with their colleagues from other cathedrals. Standout presentations were given by Cdre John Voyce on how the Navy is thriving in turbulent times and Kelly Beaver, Ipsos, on cathedrals' place in an ever more secular society. A highlight was the Gala Dinner held in the Wardroom of HMS Nelson and the post conference opportunity to visit the Mary Rose was appreciated.

CAFA offers buddies to new colleagues, and everyone is encouraged to give support to network colleagues. WhatsApp groups help in sharing and celebrating good practice, as does the website, maintained by Moira Dean of the AEC until January 2024 and by Susan Chapman of the AEC since February 2024. The website is a repository for useful information, for day-to-day matters as well as the charity registration process. The Church Commissioner's funding for the website came to an end in 2022 and will, in future, be funded from CAFA subscriptions. Monthly Zoom sessions for chief officers continued as a forum for discussion of current issues raised by members.

CAFA represents and advocates for cathedral administration through a seat on the Bishops and Cathedrals Committee. It has two representatives on the AEC Executive Committee where there is space and opportunity to frame national cathedral initiatives.

The trustees met three times during the year, twice in person and once on Zoom.

Every English cathedral is grateful to Sarah King, AEC Executive Director, and to Michael Minta and other representatives of the Church Commissioners, for the time and support they provide to CAFA and its members.

## **Financial review**

### *Results of the year*

There was a surplus in the year. The increase in the rate of subscriptions covered the cost of one year's hosting of the website. All cathedrals paid subscriptions, and two more associate members joined the Association. Meeting expenses were similar to the previous year. Four bursaries were awarded to enable COOs to attend the CAFA Conference.

The trustees resolved to change banks from Barclays to the Cooperative Bank, which they considered to be more ethical. Because of delays, partly caused by the Charity Commission's slow response to our request to update their register, there was a hiatus in our banking arrangements. The AEC kindly helped us during this period by accepting conference fees and making payments on our behalf.

### *Reserve Policy*

The Trustees aim to maintain a reserve equivalent to six months expenditure for cash flow purposes. Given the nature of the Association's activities, they do not consider a larger reserve is required.

### *Level of reserves*

At the year end, there are sufficient reserves to meet normal annual expenditure.

### *Fundraising activity*

The Association does not currently employ anyone dedicated to fundraising, nor does it use external fundraisers or commercial participators. Funding for the annual conference is met from conference fees and sponsorship. It is neither economic nor necessary for a fundraiser to be employed. The Association has not received any complaints about its fundraising activities and practices.

### **Plans for future periods**

The Trustees will continue to support lay staff through the addition of material to the website; information exchange through Zoom meetings and WhatsApp groups for those with roles in common; expansion of the buddy scheme; and, as a conduit for the Church Commissioners. The annual Conference will be held in September 2024 at Chester Cathedral with the theme, *New Horizons: Exploring our Potential*.

### *Going concern*

The Executive Committee expects the Association to have adequate resources to continue in operational existence for the foreseeable future. It continues to adopt the going concern basis of accounting in preparing the annual financial statements.

### **Trustees' responsibilities**

The charity trustees, who are also directors of the Cathedrals Administration and Finance Association for the purposes of company law, are responsible for preparing a Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practices including FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland).

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the Association will continue.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association and which enable them to ensure that the Financial Statements comply with the Companies Act 2006, the Charities Act 2011 and the provisions of the Articles of Association. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Disclosure of information to the Independent Examiner**

To the knowledge and belief of the Trustees (the Executive Committee), there is no relevant information of which the charitable company's Independent Examiner is not aware, and it has taken all necessary care to ensure and establish that the Independent Examiner is aware of any relevant information.

For and on behalf of the members of the Board of Trustees / Executive Committee

**Mrs Emily MacKenzie, Chairman**  
**10 September 2024**

**REPORT OF THE INDEPENDENT EXAMINER  
TO THE MEMBERS OF THE EXECUTIVE COMMITTEE OF THE CATHEDRALS' ADMINISTRATION  
AND FINANCE ASSOCIATION**

I report on the accounts of the Association for the year ended 31 December 2023, which are set out on pages 8 to 12.

**Respective responsibilities of members of the Trustee Board / Executive Committee and examiner**

The members of the Executive Committee as trustees (and who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow 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 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 an explanation 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 matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements; to keep accounting records in accordance with section 386 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Andrew N Copp  
Close Taxation & Accounting LLP  
Harrington House  
Old Mill Close  
Aythorpe Roding  
Dunmow  
CM6 1AN**

**10 September 2024**



**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	<b>2023</b>		<b>2022</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>				
Donations		24,500		5,520
Subscriptions	14,700		5,520	
Residential conference sponsorship	9,800		-	
Charitable activities		27,925		-
Residential conference fees	27,925		-	
Investments		134		5
<b>Total income</b>		<b>52,559</b>		<b>5,525</b>
<b>Expenditure on:</b>				
Charitable activities		(44,204)		(6,491)
Residential conference	(36,714)			
National conference bursaries			(3,960)	
Meeting expenses	(1,244)		(1,302)	
CAFA session at Church Commissioners' event			(1,163)	
Other	(6,246)		(66)	
<b>Total expenditure</b>		<b>(44,204)</b>		<b>(6,491)</b>
<b>Net incoming/(outgoing) resources for the year</b>		<b>8,355</b>		<b>(966)</b>
Fund balances brought forward		22,697		23,663
<b>Fund balances carried forward</b>		<b>31,052</b>		<b>22,697</b>

## BALANCE SHEET

AS AT 31 DECEMBER 2023

	2023 £	2022 £
<b>Current assets</b>		
Debtors	2,100	120
Cash at bank	<u>29,232</u>	<u>22,577</u>
	31,332	22,697
<b>Current liabilities</b>		
Creditors	<u>(280)</u>	<u>-</u>
<b>Net current assets</b>	<u>31,052</u>	<u>22,697</u>
<b>Funds</b>		
Unrestricted funds	31,052	22,697
Restricted funds	<u>-</u>	<u>-</u>
<b>Total funds</b>	<u>31,052</u>	<u>22,697</u>

The company is entitled to exemption from audit under Section 477 (2) of the Companies Act 2006 for the year ended 31 December 2023.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for:

- ensuring the company keeps accounting records which comply with Section 386 of the Companies Act 2006 and;
- preparing financial statements which give a true and fair view of the state of affairs of the company at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 393 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Approved by the Executive Committee / Board of Trustees on 10 September 2024 and signed on its behalf by:

**Mrs Emily MacKenzie**  
Chairman

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Cash receipts	51,860	5,400
Cash payments	(45,339)	(9,593)
Net cash provided by / (used in) operating activities	6,521	(4,193)
<b>Cash flows from investing activities</b>		
Interest	<u>134</u>	<u>5</u>
Net cash provided by / (used in) investing activities	<u>134</u>	<u>5</u>
<b>Change in cash and cash equivalents in the reporting period</b>		
Cash and cash equivalents at the beginning of the reporting period	22,577	26,765
<b>Cash and cash equivalents at the end of the reporting period</b>	<u><u>29,232</u></u>	<u><u>22,577</u></u>
<b>Reconciliation of net income / (expenditure) to net cash flow from operating activities</b>		
Net income / (expenditure) for the reporting period (as per the SOFA)	8,355	(966)
Adjustments for:		
Interest	(134)	(5)
(Increase) / decrease in debtors and prepayments	(1,980)	(120)
Increase / (decrease) in creditors	280	(3,102)
<b>Net cash provided by / (used in) operating activities</b>	<u><u>6,521</u></u>	<u><u>(4,193)</u></u>
<b>Analysis of cash and cash equivalents</b>		
Cash at bank	29,232	22,577
<b>Total cash and cash equivalents</b>	<u><u>29,232</u></u>	<u><u>22,577</u></u>

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 1 LEGAL STATUS OF THE ASSOCIATION

The Association is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £10.

#### 2 ACCOUNTING POLICIES

##### Accounting convention

The Financial Statements are prepared under the historical cost convention. The format of the Financial Statements accords with the Statement of Recommended Practice, Accounting and Reporting by Charities (Charities SORP (FRS102)), the Charities Act 2011 and with applicable accounting standards.

##### Incoming resources

Incoming resources are recognised when they are invoiced (for example subscriptions) or when received (including donations and bank interest). Where incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the Statement of Financial Activities.

##### Expenditure and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Association to pay out resources.

3 DEBTORS	2023	2022
	£	£
Subscriptions	2,100	120
<b>Total</b>	<b>2,100</b>	<b>120</b>

  

4 CREDITORS	2023	2022
	£	£
Prepayment of day conference fees	280	-
<b>Total</b>	<b>280</b>	<b>-</b>

#### 5 TRUSTEES / EXECUTIVE MEMBERS REMUNERATION, BENEFITS AND EXPENSES

Members of the Board of Trustees / Executive Committee had their travel and incidental expenses reimbursed but received no other payments.

	2023	2022
Number of members who were paid expenses	8	6
Travel and incidental expenses	£1,244	£679

#### 6 PAID EMPLOYEES

The Association has no paid employees.

#### 7 INDEPENDENT EXAMINATION FEE

A fee of £250 was paid for the examination of the Annual Report and Accounts for the year ending 31 December 2022.

#### 8 RELATED PARTY TRANSACTIONS

There were no related party transactions.

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Subscriptions	14,700	5,520
Residential conference fees	29,000	-
Residential conference sponsorship	9,800	-
Bank interest	134	5
	<u>53,634</u>	<u>5,525</u>
<b>Expenditure</b>		
Residential conference	(36,714)	-
Refunds	(950)	-
Bursaries	(125)	(3,960)
Church Commissioners' Senior Leadership event	-	(1,163)
Governance costs	(7,490)	(1,368)
	<u>(45,279)</u>	<u>(6,491)</u>
<b>Operating deficit / surplus for the year</b>	<u><u>8,355</u></u>	<u><u>(966)</u></u>

This Income and Expenditure Account is included in the Financial Statements in compliance with the Companies Act 1985.