

The Cathedrals Group of Universities

England & Wales · Charity number 801726

Details

Other names	COUNCIL OF CHURCH AND ASSOCIATED COLLEGES OF HIGHER EDUCATION, COUNCIL OF CHURCH COLLEGES, COUNCIL OF CHURCH COLLEGES AND UNIVERSITIES, COUNCIL OF CHURCH UNIVERSITIES AND COLLEGES, CATHEDRALS GROUP, CCUC
Status	Registered
Legal form	Other
Registered	1989-06-30
Register	View on the Charity Commission register

Contact

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Website	cathedralsgroup.ac.uk

Activities

Objects: To advance and develop higher education in the Church Universities, Universities with Church Foundations and other Universities admitted into membership of the Cathedrals Group and to support the Churches' continuing role in higher education

Activities: The principal objectives of the Council are to advance and develop public education in the Universities and Colleges that have a denominational character as defined in the Further and Higher Education Act, 1992 and to support the churches continuing role in higher education.

Classification

- **How:** Acts As An Umbrella Or Resource Body
- **What:** Education/training, Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£59,500	£54,836	-	-
2024-07-31	£70,000	£64,698	-	-
2023-07-31	£69,096	£51,464	-	-
2022-07-31	£67,083	£34,874	-	-
2021-07-31	£67,085	£88,332	-	-

Trustees

Name	Role	Appointed
Professor Claire Margaret Philippa Ozanne	Chair	2023-06-29
Paul Barber		2013-04-08
Professor Claire Taylor		2025-06-24
Professor Sarah Greer		2024-06-18
Professor Symeon Dagkas		2025-06-24
Sarah Shreeve		2024-09-01

The Cathedrals Group of Universities

England & Wales - Charity number 801726

Accounts

The Cathedrals Group of Universities

Annual Report and Accounts

31 July 2025

Charity Registration Number
801726

Contents

Reports

Reference and administrative information	1
Executive Committee report	2
Independent examiner's report	8

Accounts

Statement of financial activities	9
Balance sheet	10
Principal accounting policies	11
Notes to the accounts	14

Reference and administrative information

Executive Committee	Professor Claire Ozanne (Chair) from 24 June 2025 Professor Jackie Dunne (Chair) to 24 June 2025 Professor Julie Mennell (Vice-Chair) to 24 June 2025 Professor Symeon Dagkas (Vice-Chair) from 24 June 2025 Professor Anthony McClaran to 24 June 2025 Professor Sarah Greer Professor Claire Taylor from 24 June 2025 Reverend Nigel Genders from 24 June 2025 Paul Barber, Director of Catholic Education Service Sarah Shreeve Education Advisor, Church of England from 1 September 2024
Registered/Principal office	University of Cumbria Fusehill Street Carlisle CA1 2HH
Charity registration number	801726
Independent examiner	Sophie Graham BAcc(Hons), FCA, DChA Sterling House Wavell Drive Rosehill Carlisle CA1 2SA
Bankers	NatWest Bank High Street Lincoln LN2 1AZ
Solicitors	Lee Bolton Monier-Williams 1 The Sanctuary Westminster London SW1P 3JT

Executive Committee report Year to 31 July 2025

The Executive Committee presents the report and accounts of the Cathedrals Group of Universities for the year ended 31 July 2025. In March 2025, the Cathedrals Group agreed to amend its constitution to provide for an independent investigation of the accounts as provided by the Charity Commission. Accordingly, these accounts have been subject to an independent investigation by Saint and Co, auditors appointed by the Trustees in 2023.

The accounts have been prepared in accordance with the accounting policies set out on pages 11-13 of the attached accounts and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The Council has adopted an abbreviated Executive Committee report as it qualifies as a small charity.

Governance, structure, and management

Constitution

The Council is governed by a constitution agreed by the Charity Commission, and formally adopted a new constitution on 23 September 2023, amendments in respect of the latter having previously agreed by the Commission. The Council is also a registered charity (charity registration number 801726).

Organisation

The policy and general management of the affairs of the Council is directed by the Executive Committee. The Executive Committee consists of the Chair, one Vice-Chair and three Vice Chancellors elected by the Members representing the range of Members. The Director of the Catholic Education Service and the Chief Education Officer of the National Society of Church of England are entitled to attend or to appoint representatives.

Representation

Membership of the Council is open to the designated Vice-Chancellor of each University in full membership. One nominee from each of the Catholic Education Service, the National Society (of the Church of England), and the Methodist Church in Britain are entitled to attend. Associate membership may be granted to such bodies as are willing and able to subscribe to the principal aims and activities of the Council.

The Members elect the Chair of the Executive Committee and Council to serve for a period of two years or such longer period as the Members may determine.

The members of the Executive Committee are also the trustees of the Council for the purposes of charity law. They are listed on page 1 and have all served in office throughout the year and to the date of this report except where stated.

Key management personnel

The key management personnel of the charity in charge of directing and controlling, running, and operating the charity on a day-to-day basis comprise the members of the Executive Committee.

No member of the Executive Committee receives any remuneration from the charity in respect of their duties.

Executive Committee report Year to 31 July 2025

Governance, structure and management (continued)

Statement of responsibilities of the Executive Committee

The Executive Committee is responsible for preparing the annual report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Executive Committee, as the trustees of the Council (the “charity”), to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its income and expenditure for the period. In preparing the accounts, the members of the Executive Committee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Executive Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the charity’s constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

When setting the objectives and planning the work of the Council for the year and its future activities, members of the Executive Committee have considered the Charity Commission general guidance on public benefit

Executive Committee report Year to 31 July 2025

Governance, structure, and management (continued)

Risk management

The Executive Committee has assessed the major risks to which the Council is exposed, in particular those relate to the operations and finances of the Council and are satisfied that systems are in place to mitigate exposure to the major risks.

As a membership organisation whose income is primarily subscriptions, the major risk facing the Council is the loss of members. The financial consequences of this are mitigated in two respects: the low level of fixed costs with most expenditure being more discretionary spend; and the level of reserves carried to allow activity to be transitioned to a smaller membership base.

Objectives and activities

Overview

The principal objectives of the Council are to advance and develop higher education in the Church Universities, Universities with Church Foundations and other Universities admitted into membership of the Cathedrals Group and to support the Churches' continuing role in higher education.

In support of these objectives several meetings were held during the year on both a face-to-face basis and online. The Council meetings were held on 17 September 2024, 26 November 2024, 21 March 2025 and in person at the AGM and Council meeting on 24 June 2025 at Church House London. Executive meetings were held online on 18 October 2024, 19 February 2025 and 5 June 2025 with liaison in respect of key decisions between meetings as required.

Personnel

Professor Jackie Dunne (Vice-Chancellor of Birmingham Newman University) and Professor Julie Mennell (Vice-Chancellor of the University of Cumbria) served as Chair and Vice-Chair respectively in 2024/2025. Their terms of office ended at the June 2025 AGM and both chose not to stand again. The three-year term of office as an Executive member of Professor Anthony McClaran (Vice-Chancellor of St Mary's University) came to an end at the 2025 AGM and he also chose not to stand again. In addition, Professor Claire Ozanne (Vice-Chancellor of Liverpool Hope University) and Professor Sarah Greer (Vice-Chancellor of the University of Winchester) both served on the Executive in 2024/2025. Sarah Shreeve joined the Executive and Council as a representative of the National Society of the Church of England on 1 September 2024.

Following a nomination process, Professor Claire Ozanne was elected as Chair and Professor Symeon Dagkas, (Vice-Chancellor of the University of Chichester) was elected as Vice-Chair with two-year terms of office commencing on 24 June 2025. Professor Sarah Greer continued her term of office as an Executive member in 2025/2026. In addition, Professor Claire Taylor (Vice-Chancellor of Plymouth Marjon University) was elected to the Executive for a three-year term of office commencing on 24 June 2025 and Reverend Nigel Genders advised that he would represent the National Society on the Executive during Sarah Shreeve's maternity leave.

Julie Thompson, Executive Assistant from Professor Julie Mennell's office, provided administrative support to the Cathedrals Group during the year with the University of Cumbria's Finance Department supporting the management of the Cathedrals Group accounts in 2024/25. The Executive further agreed that the role of Pam Tatlow as Policy Adviser to the Cathedrals Group should be continued on a part-time consultancy basis during the 2024/2025 academic and financial year.

Executive Committee report Year to 31 July 2025

Executive Officer

The Executive and Council agreed that a part-time secondment opportunity for an Executive Officer should be offered to staff in those Cathedrals Group Universities willing to host such a secondment. Accordingly, a job description which combined the work of administrative support, business management and the policy consultant was agreed and a recruitment process commenced in May 2025. Amy Dyche, a member of staff from Lincoln Bishop University, was appointed to this secondment with a start date of 1 September 2025.

Infrastructure

The Executive has considered financial statements provided on a regular basis by the University of Cumbria's Finance team. Members were consulted on an increase in subscriptions, the latter having been frozen for 2 years. As a result, a 3% increase in subscriptions for the 2025/2026 financial year was agreed with subscriptions calculated on a banding basis related to institutional income. The Executive recommended a budget for the 2025/2026 year which was adopted by the June 2025 Annual General Meeting. This included provision for the funding of the secondment of the Executive Officer and a Choirs Festival in 2026 with the proviso that the latter might be funded from reserves and was dependent on a Member University being willing to host the same.

Sub-Committees

The Cathedrals Group's Sub-Committees continued to be pro-active in 2024/2025.

Education Sub-Committee

The Education Sub-Committee was chaired by Dr Jane Chambers, Head of the School of Education at St Mary's University, Twickenham. The Vice-Chair, Sue Cronin, stepped down in October when the Deputy Dean and Director of Initial Teacher Education at the University of Roehampton, Matthew Sossick, took over as Vice-Chair and then Acting Chair in April 2025. The Sub-Committee held four meetings which included consideration of recruitment, the revised mentoring framework, Ofsted consultations (with a submission made to the latter), Intensive Teaching and Practice requirements (ITaPs) and the DfE's Curriculum Review (to which a submission was also made). The Sub-Committee received presentations from Matthew Sossick on 'Trainee Teachers as carers', Andrea Shepherd from Ofsted and Professor Miles Berry from the University of Roehampton on 'Generative AI and beginning teachers' and at its final meeting of the year considered DfE expectations in terms of student placements and Ofsted requirements relating to partnerships and reaccreditation of ITT providers. The Sub-Committee has continued to provide a useful forum for the exchange of information and good practice and has helped contribute to the impact of the teacher education departments of Cathedrals Group Universities.

Research and Enterprise Sub-Committee

Professor Emile Bojesen (University of Winchester), stood down as Chair of the Sub-Committee after its first meeting of the year, to work with GuidHE on their research agenda. Professor Alex Nunn, Dean of Research at Leeds Trinity University took over as Chair of the Sub-Committee thereafter. The Sub-Committee met three times providing an opportunity for Members to share institutional updates and expertise, the impact of institutional res-structuring, information on Research Management Systems and consider responses and preparations for the Research Excellence Framework (REF) including Units of Assessment and staff contracts. In addition, the Sub-Committee discussed the potential for a Research Development bid relating to shared services.

Networks focusing on Knowledge Exchange and Doctoral Schools have continued to meet in the 2024/2025 academic year thus also enhancing the research and knowledge exchange activities in Member universities.

Executive Committee report Year to 31 July 2025

Governance, structure and management (continued)

Policy and Activity

The Cathedrals Group has been active in considering the impact of government policy, including the Secretary of State's decision that tuition fees in England could be increased by inflation from the 2025/2026 academic year, the funding and regulatory environment and Home Office policies in respect of international students.

Professor Sir Les Ebdon from the Free Churches Group spoke at the September 2024 Council when it was agreed that the Cathedrals and Free Churches Groups shared much in common in respect of values, commitments to social justice and support for students but also had similar concerns in respect of institutional autonomy and the encroachment on the latter of the regulatory framework. Claire Watson from Eversheds gave a presentation to the November 2024 Council on the implications of Martyn's Law (the Terrorism (Protection of Premises) Act 2025). Susan Lapworth, Chief Executive of the Office of Students spoke at the March 2025 Council and answered Members' questions. Separate discussions were also held with OfS on new regulations related to Freedom of Speech (effective from 1 August 2025).

In view of the introduction from 1 August 2025 of the OfS E6 regulation relating to harassment and sexual misconduct, Council agreed that a Working Group of staff responsible for working on the implementation of this new condition of registration should be established. This Group met on several occasions and proved useful in exchanging and sharing information as well as exploring options for training packages for staff and students.

The June AGM and Council heard from Lucy Rigler, Deputy Director of Skills England who outlined the likely focus of the latter, Caroline Waterfield, Director of Development and Workforce, NHS Confederation, who spoke about changes in NHS funding and their potential implications for higher education health professional and medical education programmes and from Mark Corver (formerly CEO of DataHE) who provided a presentation on admission trends and suggested how universities might respond to the latter.

As part of its business agenda, the Cathedrals Group Council has considered shared services, the transformation agenda and the challenges facing all universities in terms of the unit of resource, pensions, the bureaucracy and costs associated with a complex regulatory environment and the significant challenges facing students for whom the real value of maintenance loans and support has declined significantly. To reflect the concerns of the Group, the Chair issued a statement in advance of the Spring Statement calling on the Government to address these issues. A statement was also issued expressing concerns at the government's decision to withdraw Level 7 Degree Apprenticeship funding from apprentices over 19 years of age while a blog from the Policy Adviser focused on educational poverty and was published by the Higher Education Policy Institute (Hepi) in July. Following the publication of Home Office proposals relating to international students, the Chair also wrote to the Rt Hon Baroness Smith, HE and Skills Minister, outlining the potential impact of the latter.

The Cathedrals Group responded with a submission in July to the House of Commons Education Select Committee's Inquiry 'Higher Education Funding: threat of insolvency and international students'.

Cathedrals Group Universities have continued to support students with hardship funds (while noting that the demand for the latter often outstrips institutional resources), develop new courses and respond to the demand from employers for degree apprenticeships. In line with its stated ethos, the Group remains committed to widening participation, social justice and ensuring that higher education is accessible to all whatever their age or background. As such, its universities make a significant impact upon the lives of individuals, communities and the economies of the regions in which they are located.

Executive Committee report Year to 31 July 2025

Financial review

Total income amounted to £59,500 (2023/2024 – £70,000), which related entirely to membership subscriptions totalling £59,500 (2023/2024 – £70,000). Total expenditure amounted to £54,836 (2023/2024 – £64,698).

The net movement in funds was a surplus of £4,664 (2023/2024 – surplus of £5,302). The total net assets at the year end were £148,198 (2023/2024 – £143,534).

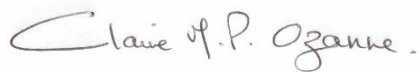
Reserves policy

Sufficient free reserves are maintained to enable the Council to meet any unexpected demands for its services and to finance projects undertaken at short notice, broadly defined as equivalent to an average year's expenditure. Should its reserves be insufficient, additional resources would be provided by the universities and colleges that are members of the Council. At the balance sheet date, the free reserves were £148,198 (2023/2024 – £143,534) and so in excess of this policy. It is anticipated that the surplus will be used to fund future projects.

Future plans

The Cathedrals Group plan to continue to support the advancement of public education in its universities in 2025/2026.

Signed on behalf of the Executive Committee on



Professor Claire Ozanne

Chair

Independent auditor's report 31 July 2025

Independent examiner's report to the Executive Committee The Cathedrals Group of Universities

I report to the trustees on my examination of the financial statements of The Cathedrals Group of Universities (the Charity) for the year ended 31 July 2025.

Responsibilities and basis of report

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the trust's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102)"(as amended) in preference to the Accounting and reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I have completed my examination. I confirm that no 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 trust as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.

Sophie Graham BAcc(Hons), FCA, DChA



Sterling House
Wavell Drive
Rosehill
Carlisle
CA1 2SA

Date: 5 December 2025.

Statement of financial activities Year to 31 July 2025

	Notes	Unrestricted funds	
		2025 £	2024 £
Income from			
Charitable activities			
Advancement of public education in Church universities and colleges	1	59,500	70,000
Total income		<u>59,500</u>	<u>70,000</u>
Expenditure on			
Charitable activities			
Advancement of public education in Church universities and colleges	2	54,836	64,698
Total expenditure		<u>54,836</u>	<u>64,698</u>
Net income and net movement in funds		4,664	5,302
Reconciliation of funds			
Balances brought forward at 1 August		143,534	138,232
Balances carried forward at 31 July		<u>148,198</u>	<u>143,534</u>

There is no difference between the net movement in funds stated above, and the historical cost equivalent.

All of the charity's activities derived from continuing operations during the above two financial periods.

Balance sheet 31 July 2025

	Notes	2025 £	2024 £
Current assets			
Debtors	5	336	0
Cash at bank and in hand		150,672	147,416
		<u>151,008</u>	<u>147,415</u>
Liabilities			
Creditors: amounts falling due within one year	6	(2,810)	(3,882)
Net current assets /total net assets		<u>148,198</u>	<u>143,534</u>
The funds of the charity:			
Unrestricted income funds			
General fund		148,198	143,534
Total funds		<u>148,198</u>	<u>143,534</u>

Approved by the Executive Committee
and signed on its behalf by:



Professor Claire Ozanne
Chair

Approved on:

Principal accounting policies 31 July 2025

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 July 2025.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The charity constitutes a public benefit entity as defined by FRS 102. The charity is a registered charity in England and Wales and is unincorporated.

The accounts are presented in sterling and are rounded to the nearest pound.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably, and it is probable that the income will be received.

Income comprises donations, membership subscriptions and bank interest.

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Principal accounting policies 31 July 2025

Income recognition (continued)

Membership subscriptions are calculated on an institutional basis, and by reference to student numbers, plus a flat rate, and are accounted for in the period to which they relate. Subscription rates are set annually.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on the advancement of public education in Church universities and colleges includes such expenditure as:

- ◆ Accommodation, staff support and office expenses
- ◆ Conferences and meetings
- ◆ Consultancy
- ◆ Support costs including governance costs

All expenditure is accounted for on an accruals basis and is recognised when there is a legal and constructive obligation to make a payment and includes any attributable VAT which cannot be recovered.

Cash flow statement

The accounts do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Charities SORP (FRS 102) Update Bulletin 1.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt.

Funds structure

Unrestricted funds comprise those funds which the Executive Committee are free to use in accordance with the charitable objects of the Council.

Principal accounting policies 31 July 2025

Accounting estimates and judgements

In the application of the charity's accounting policies, the Executive Committee are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Executive Committee consider there were no significant judgements made in preparing the financial statements and that there are no key sources of estimation uncertainty.

Notes to the accounts 31 July 2025

1 Charitable activities

	2025 £	2024 £
Advancement of public education in Church universities and colleges		
Membership subscriptions	59,500	70,000
	<u>59,500</u>	<u>70,000</u>

2 Cost of charitable activities

	2025 £	2024 £
Advancement of public education in Church universities and colleges		
Accommodation, staff support and office expenses	35,504	41,745
Choir Festival Contribution	0	9,958
Conferences and meetings	5,466	5,879
Website & Brand Development	13,026	4,416
Auditor's remuneration	840	2,700
	<u>54,836</u>	<u>64,698</u>

3 Taxation

The Cathedrals Group of Universities (operating as The Cathedrals Group) is a registered charity and therefore is not liable to taxation on income or gains derived from its charitable activities, as it falls within the various exemptions available to registered charities.

4 Executive Committee remuneration, expenses and transactions with Members

The members of the Executive Committee consider that they comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

No member of the Executive Committee, or any persons connected with them, received any remuneration from the Council during the year (2023/2024 – £nil). No expenses were reimbursed to any members of the Executive Committee during the year (2023/2024 – £nil). All travel and subsistence expenses associated with the business of the Executive Committee are met by the members' institutions.

Most of the members of the Executive Committee are employed by universities who are Members of the charity. Membership fees to these organisations are charged on an arm's length basis. Some of these organisations also provide administrative and other services to the charity. During the year to 31 July 2025, £16,500 was incurred for administration costs, which was incurred by University of Cumbria (2023/2024 – £16,000).

Notes to the accounts 31 July 2025

5 Debtors

	2025	2024
	£	£
Other debtors and prepayments	336	0
	<u>336</u>	<u>0</u>

6 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	2,810	3,882
Creditor	0	0
	<u>2,810</u>	<u>3,882</u>

7 Related party transactions

Other than the transactions disclosed in note 4, there are no further related party transactions to disclose.

The Cathedrals Group of Universities

England & Wales - Charity number 801726

Accounts

The Cathedrals Group of Universities

Annual Report and Accounts

31 July 2024

Charity Registration Number
801726

Contents

Reports

Reference and administrative information	1
Executive Committee report	2
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Accounts

Statement of financial activities	13
Balance sheet	14
Principal accounting policies	15
Notes to the accounts	18

Reference and administrative information

Executive Committee	Professor Jackie Dunne (Chair) Professor Jean-Noel Ezingard (Vice Chair until 18 June 2024) Professor Julie Mennell (Vice-Chair) Professor Jane Longmore (Resigned 18 June 2024) Anthony McClaran Professor Claire Ozanne Professor Sarah Greer (Appointed 18 June 2024) Paul Barber, Director of Catholic Education Service Garry Neave, HE Adviser, Church of England (Resigned 18 June 2024) Sarah Shreeve Education Adviser, Church of England (Appointed 1 September 2024)
Registered/Principal office	University of Cumbria Fusehill Street Carlisle CA1 2HH
Charity registration number	801726
Auditor	Saint & Co Sterling House Wavell Drive Rosehill Carlisle CA1 2SA
Bankers	NatWest Bank High Street Lincoln LN2 1AZ
Solicitors	Lee Bolton Monier-Williams 1 The Sanctuary Westminster London SW1P 3JT

Executive Committee report Year to 31 July 2024

The Executive Committee presents the report and accounts of The Cathedrals Group of Universities for the year ended 31 July 2024. Audited accounts are required under the terms of the Council's constitution.

The accounts have been prepared in accordance with the accounting policies set out on pages 15-17 of the attached accounts and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The Council has adopted an abbreviated Executive Committee report as it qualifies as a small charity.

Governance, structure, and management

Constitution

The Council is governed by a constitution agreed by the Charity Commission, and formally adopted a new constitution on 23 September 2023, amendments in respect of the latter having previously been agreed by the Commission. The Council is also a registered charity (charity registration number 801726).

Organisation

The policy and general management of the affairs of the Council is directed by the Executive Committee. The Executive Committee consists of the Chair, two Vice-Chairs as per the previous constitution, and one Vice-Chair under the new constitution with effect from 18 June 2024 and three Vice Chancellors elected by the Members representing the range of Members. The Director of the Catholic Education Service and the Chief Education Officer of the Church of England or their appointees, are entitled to attend.

Representation

Membership of the Council is open to the designated Vice-Chancellor of each University in full membership. One nominee from each of the Catholic Education Service, the National Society (of the Church of England), and the Methodist Church in Britain or their appointees, are entitled to attend. Associate membership may be granted to such bodies as are willing and able to subscribe to the principal aims and activities of the Council.

The Members elect the Chair of the Executive Committee and Council to serve for a period of two years or such longer period as the Members may determine.

The members of the Executive Committee are also the trustees of the Council for the purposes of charity law. They are listed on page 1 and have all served in office throughout the year and to the date of this report except where stated.

Key management personnel

The key management personnel of the charity in charge of directing and controlling, running, and operating the charity on a day-to-day basis comprise the members of the Executive Committee.

No member of the Executive Committee receives any remuneration from the charity in respect of their duties.

Executive Committee report Year to 31 July 2024

Governance, structure and management (continued)

Statement of responsibilities of the Executive Committee

The Executive Committee is responsible for preparing the annual report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Executive Committee, as the trustees of the Council (the “charity”), to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its income and expenditure for the period. In preparing the accounts, the members of the Executive Committee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Executive Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the charity’s constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

When setting the objectives and planning the work of the Council for the year and its future activities, members of the Executive Committee have considered the Charity Commission general guidance on public benefit.

Executive Committee report Year to 31 July 2024

Governance, structure, and management (continued)

Risk management

The Executive Committee has assessed the major risks to which the Council is exposed, in particular those relate to the operations and finances of the Council and are satisfied that systems are in place to mitigate exposure to the major risks.

As a membership organisation whose income is primarily subscriptions, the major risk facing the Council is the loss of members. The financial consequences of this are mitigated in two respects: the low level of fixed costs with most expenditure being more discretionary spend; and the level of reserves carried to allow activity to be transitioned to a smaller membership base.

Objectives and activities

Overview

The principal objectives of the Council are to advance and develop higher education in the Church Universities, Universities with Church Foundations and other Universities admitted into membership of the Cathedrals Group and to support the Churches' continuing role in higher education.

In support of these objectives several meetings were held during the year on both a face-to-face basis and online. The Council meetings were held on 22nd September 2023 online, in person at the University of Chester on 16th March 2024 and in person at the AGM and Council meeting on 18th June 2024 at Church House London.

Executive meetings were held online on 31st October 2023 and 8th February and 7th June 2024.

Personnel

Professor Jackie Dunne, Vice-Chancellor of Birmingham Newman University served as Chair in 2023/24 having been elected at the 2023 AGM. Professor Jean-Noel Ezingard (Vice-Chancellor of the University of Roehampton) and Professor Julie Mennell (Vice-Chancellor of the University of Cumbria) served as Vice-Chairs. Anthony McClaran, Vice-Chancellor of St Mary's University and Professor Claire Ozanne (Vice-Chancellor of Liverpool Hope University) continued to serve as Executive Members. In view of her retirement as Vice-Chancellor of the University of Chichester at the end of the 23/24 academic year, Professor Jane Longmore who had been a long-standing member of the Executive, stepped down at the June 2024 AGM when Professor Sarah Greer was elected to the Executive. The Reverend Garry Neave also stepped down from the Executive at the 2024 AGM in view of his retirement from his post at the National Society of the Church of England in July 2024.

Julie Thompson, Executive Assistant from Professor Julie Mennell's office, provided administrative support to the Cathedrals Group during the year with the University of Cumbria's Finance Department supporting the management of the Cathedrals Group accounts and audit. The Executive further agreed that the role of Pam Tatlow as Policy Adviser to the Cathedrals Group should be continued on a part-time consultancy basis during the 2023/24 academic and financial year.

Executive Committee report Year to 31 July 2024

Governance, structure and management (continued)

Infrastructure

The Executive has considered financial statements provided on a regular basis by the University of Cumbria's Finance team and both the Executive and Council had previously resolved that the Group's Choirs' Festival would be held on a biennial rather than an annual basis. Accordingly, the Choirs Festival scheduled for 2024 was hosted by the University of Chester. The future resourcing of the Cathedrals Group had been the subject of a formal consultation with Members in 2023 and in March 2024 Members agreed that subscriptions should continue to be calculated on a banding basis related to institutional income.

Sub-Committees

The Cathedrals Group's Sub-Committees continued to be pro-active in 2023-24.

Education Sub-Committee

The Education Sub-Committee has been chaired by Dr Jane Chambers, Head of the School of Education at St Mary's University following the decision of Professor Peter Flew to step down as Chair after many years' service. Sue Cronin, Director of Accreditation and Quality Assurance in the School of Education at Liverpool Hope University, has also served as Vice-Chair in 2023-24. The Sub-Committee held four meetings which focused on recruitment, SEND qualifications (including an invitation from the Church of England Education Service to work with the latter on NPQ SEND provision), the DfE's new ITE curriculum and Early Career Framework and Ofsted inspections. In this respect a special meeting was held with Ofsted's Senior HMI for Teacher Development with whom the Sub-Committee has continued to liaise. Subsequently, the Sub-Committee met to draft a response to Ofsted's 'Big Listen' exercise with a final response submitted on behalf of the Cathedrals Group Council.

A Mentoring Network focusing on the mentoring of both ITE students and early career teachers, has continued to meet during the year.

Research and Enterprise Sub-Committee

Professor Emile Bjoson, Director of Research and Innovation from the University of Winchester, continued to serve as Chair of the Sub-Committee. The Sub-Committee met six times providing an opportunity for members to share institutional expertise and consider responses to UKRI consultations including in respect of the Research Excellence Framework (REF). In addition, the Sub-Committee met with UKRI representatives with the latter encouraging Sub-Committee members to continue to engage with UKRI including applying for REF panels. In response to a request, the Policy Adviser submitted a collection of case-studies to UKRI which illustrated the impact and value of research and knowledge exchange in Cathedrals Group Universities with their particular focus on the public sector including health and education, the arts and creative sector and their work with and for local communities and commercial organisations.

Networks focusing on Knowledge Exchange and Doctoral Schools have continued to meet in the 2023/24 academic year.

Executive Committee report Year to 31 July 2024

Governance, structure and management (continued)

Policy and Activity

The University of Chester generously supported and hosted the Cathedrals Group Choirs Festival on the weekend of the 15-17th March 2024. This provided an opportunity for 10 university choirs of different sizes to meet and sing together and with the Chester Mystery Players at an evening concert in Chester Cathedral. Cathedrals Group Chaplains met over the weekend with a programme devised by the Senior Chaplain at Chester, which was much appreciated by participants while Vice-Chancellors met for a Council meeting, dinner and to attend the evening concert.

In terms of policy, the Cathedrals Group has been active in raising issues of importance to its Member Universities and students in the public domain and with Ministers and Shadow Ministers. This has included correspondence with the then Schools Minister, the Rt Hon Damian Hind MP and the then Shadow Schools Minister, Catherine McKinnell MP. A joint dinner with GuildHE was held in October 2023 with Matt Western MP, who was then the Shadow Higher Education Minister. Written evidence was submitted to an Inquiry into the Office of Students undertaken by the House of Lords Industry and Regulators Committee. The Committee quoted the Group's evidence in its final report, the conclusions of which reflected the views of the Cathedrals Group Council. Following the election of a new UK Government in July 2024, the Chair of The Cathedrals Group wrote to the new Secretary of State for Education, the Rt Hon Bridget Phillipson MP and Baroness Jaqui Smith outlining the Cathedrals Group's priorities for the new administration.

Submissions were also made to Office of Students' consultations on its proposals to regulate new Freedom of Speech duties.

Notwithstanding its historic contribution to the delivery of teacher education and professional development, the extent of the Cathedrals Group's contribution to the public sector workforce has been confirmed by the expansion of courses related to health, medicine, paramedic provision and other professions which support the public sector infrastructure and upon which local communities as well as the commercial and for-profit sectors depend. The March Council meeting heard from David Kernohan, Deputy Editor of WonkHE and Professor Claire Taylor, Vice-Chancellor of Marjon, who emphasised the importance of this contribution including in respect of social cohesion and social justice.

In addition, the Cathedrals Group Council has considered the challenges facing all universities in terms of the unit of resource, the continuing bureaucracy and costs associated with a complex regulatory environment and the significant challenges facing students for whom the real value of maintenance loans and support has declined significantly. Notwithstanding these challenges, Cathedrals Group universities have continued to support students with hardship funds, develop new courses in STEM and significantly expanded the provision of degree apprenticeships. In line with its stated ethos, the Group remains committed to widening participation, social justice and ensuring that higher education is accessible to all whatever their age and background.

Financial review

Total income amounted to £70,000 (2022/23 – £69,096), which related entirely to membership subscriptions. Total expenditure amounted to £64,698 (2022/23 – £51,464).

The net movement in funds was a surplus of £5,302 (2022/23 – surplus of £17,632). The total net assets at the year end were £143,534 (2022/23 – £138,232).

Executive Committee report Year to 31 July 2024

Reserves policy

Sufficient free reserves are maintained to enable the Council to meet any unexpected demands for its services and to finance projects undertaken at short notice, broadly defined as equivalent to an average year's expenditure. Should its reserves be insufficient, additional resources would be provided by the universities (delete and colleges) that are members of the Council. At the balance sheet date, the free reserves were £143,534 (2022/23 – £138,232) and so in excess of this policy. It is anticipated that the surplus will be used to fund future projects.

True and Fair override

The accounts have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Future plans

The Cathedrals Group plan to continue to support the advancement of public education in its universities in 2024-25.

Signed on behalf of the Executive Committee on 28.11.2024



Professor Jackie Dunne

Chair

Independent auditor's report 31 July 2024

Independent auditor's report to the Executive Committee The Cathedrals Group of Universities

We have audited the financial statements of The Cathedrals Group of Universities (the "charity") for the year ended 31 July 2024, which comprise the statement of financial activities, the balance sheet, the principal accounting policies and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- ◆ give a true and fair view of the state of the charity's affairs as at 31 July 2024 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Executive Committee is responsible for the other information. The other information comprises the information included in the annual report other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

Independent auditor's report 31 July 2024

Other information (continued)

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) regulations 2008 require us to report to you if, in our opinion:

- ◆ the information given in the Executive Committee's annual report is inconsistent in any material respect with the accounts; or
- ◆ sufficient accounting records have not been kept; or
- ◆ the accounts are not in agreement with the accounting records and returns; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of the Executive Committee

As explained more fully in the Statement of responsibilities of the Executive Committee, the Executive Committee is responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the Executive Committee determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the Executive Committee is responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having an effect thereunder.

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Auditor's responsibilities for the audit of the accounts (continued)

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- ◆ we identified the laws and regulations applicable to the charity through discussions with the executive committee and other management;
- ◆ we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or operations of the charity;
- ◆ we assessed the extent of compliance with laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- ◆ identified laws and regulation were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to where they considered there was susceptibility for fraud, their knowledge of actual, suspected and alleged fraud;

To address the risk of fraud through management bias and override of controls, we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ tested journal entries to identify unusual transactions;
- ◆ assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- ◆ investigated rationale behind significant or unusual transactions.

Independent auditor's report 31 July 2024

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:
(continued)

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ agreeing financial statement disclosures to underlying supportive documentation;
- ◆ reading the minutes of minutes of those charged with governance;
- ◆ enquiring of management as to actual and potential litigation and claims;
- ◆ reviewing correspondence with relevant regulators such as Charity Commission and the charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Independent auditor's report 31 July 2024

Use of our report

This report is made solely to the charity's Executive Committee, as a body, in accordance with part 4 of the Charities (Accounts and Reports) regulations 2008. Our audit work has been undertaken so that we might state to the charity's Executive Committee those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Executive Committee as a body, for our audit work, for this report, or for the opinions we have formed.

The image shows a handwritten signature in black ink that reads "Saint & Co". The script is cursive and fluid, with the ampersand being particularly stylized.

Saint & Co
Statutory Auditor
Sterling House
Wavell Drive
Rosehill
Carlisle
CA1 2SA

Date: 29 November 2024

Saint & Co is eligible to act as an auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Statement of financial activities Year to 31 July 2024

		Unrestricted funds	
		2024	2023
		£	£
Notes			
Income from			
Charitable activities			
	Advancement of public education in Church universities and colleges	70,000	69,096
1		70,000	69,096
Total income		70,000	69,096
Expenditure on			
Charitable activities			
	Advancement of public education in Church universities and colleges	64,698	51,464
2		64,698	51,464
Total expenditure		64,698	51,464
Net income and net movement in funds		5,302	17,632
Reconciliation of funds			
	Balances brought forward at 1 August	138,232	120,600
	Balances carried forward at 31 July	143,534	138,232


There is no difference between the net movement in funds stated above, and the historical cost equivalent.

All of the charity's activities derived from continuing operations during the above two financial periods.

Balance sheet 31 July 2024

	Notes	2024 £	2023 £
Current assets			
Debtors	5	0	1,092
Cash at bank and in hand		147,416	145,178
		<u>147,416</u>	<u>146,270</u>
Liabilities			
Creditors: amounts falling due within one year	6	(3,882)	(8,038)
Net current assets /total net assets		<u>143,534</u>	<u>138,232</u>
The funds of the charity:			
Unrestricted income funds			
General fund		143,534	138,232
Total funds		<u>143,534</u>	<u>138,232</u>

Approved by the Executive Committee
and signed on its behalf by:



Professor Jackie Dunne
Chair

Approved on: 28.11.2024

Principal accounting policies 31 July 2024

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 July 2024.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The charity constitutes a public benefit entity as defined by FRS 102. The charity is a registered charity in England and Wales and is unincorporated.

The accounts are presented in sterling and are rounded to the nearest pound.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably, and it is probable that the income will be received.

Income comprises donations, membership subscriptions and bank interest.

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Principal accounting policies 31 July 2024

Income recognition (continued)

Membership subscriptions are calculated on an institutional basis, and by reference to student numbers, plus a flat rate, and are accounted for in the period to which they relate. Subscription rates are set annually.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on the advancement of public education in Church universities and colleges includes such expenditure as:

- ◆ Accommodation, staff support and office expenses
- ◆ Conferences and meetings
- ◆ Consultancy
- ◆ Support costs including governance costs

All expenditure is accounted for on an accruals basis and is recognised when there is a legal and constructive obligation to make a payment and includes any attributable VAT which cannot be recovered.

Cash flow statement

The accounts do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Charities SORP (FRS 102) Update Bulletin 1.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt.

Funds structure

Unrestricted funds comprise those funds which the Executive Committee are free to use in accordance with the charitable objects of the Council.

Principal accounting policies 31 July 2024

Accounting estimates and judgements

In the application of the charity's accounting policies, the Executive Committee are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Executive Committee consider there were no significant judgements made in preparing the financial statements and that there are no key sources of estimation uncertainty.

Notes to the accounts 31 July 2024

1 Charitable activities

	2024 £	2023 £
Advancement of public education in Church universities and colleges		
Membership subscriptions	70,000	69,096
	<u>70,000</u>	<u>69,096</u>

2 Cost of charitable activities

	2024 £	2023 £
Advancement of public education in Church universities and colleges		
Accommodation, staff support and office expenses	41,745	38,250
Choir Festival Contribution	9,958	0
Conferences and meetings	5,879	5,030
Website & Brand Development	4,416	2,184
Auditor's remuneration	2,700	6,000
	<u>64,698</u>	<u>51,464</u>

3 Taxation

The Cathedrals Group of Universities (operating as The Cathedrals Group) is a registered charity and therefore is not liable to taxation on income or gains derived from its charitable activities, as it falls within the various exemptions available to registered charities.

4 Executive Committee remuneration, expenses and transactions with Members

The members of the Executive Committee consider that they comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

No member of the Executive Committee, or any persons connected with them, received any remuneration from the Council during the year (2022/23 – £nil). No expenses were reimbursed to any members of the Executive Committee during the year (2022/23 – £nil). All travel and subsistence expenses associated with the business of the Executive Committee are met by the members' institutions.

Most of the members of the Executive Committee are employed by universities and colleges who are Members of the charity. Membership fees to these organisations are charged on an arm's length basis. Some of these organisations also provide administrative and other services to the charity. During the year to 31 July 2024, £16,000 was incurred for administration costs, which was payable to the University of Cumbria (2022/23 – £16,000).

There were no employees whose annual remuneration was more than £60,000.

Notes to the accounts 31 July 2024

5 Debtors

	2024	2023
	£	£
Other debtors and prepayments	0	1,092
	0	1,092

6 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	3,882	6,000
Creditor	0	2,038
	3,882	8,038

7 Related party transactions

Other than the transactions disclosed in note 4, there are no further related party transactions to disclose.

The Cathedrals Group of Universities

England & Wales - Charity number 801726

Accounts

**The Cathedrals Group of
Universities**

**(operating as The Cathedrals
Group)**

Annual Report and Accounts

31 July 2023

Charity Registration Number
801726

Contents

Reports

Reference and administrative information 1

Executive Committee report 2

Independent auditor's report 8

Accounts

Statement of financial activities 12

Balance sheet 13

Principal accounting policies 14

Notes to the accounts 16

Reference and administrative information

Executive Committee	Professor Jackie Dunne (Chair from 29 June 2023, Vice Chair until 29 June 2023) Professor Julie Mennell (Chair until 3 October 2022 and from 1 January to 29 June 2023, Vice-Chair from 29 June 2023) Professor Jean-Noel Ezingear (Vice Chair) Professor Rama Thirunamachandran (until November 2022) Professor Jane Longmore Professor Karen Bryan (until 29 June 2023) Anthony McClaran (from November 2022) Professor Claire Ozanne (from 29 June 2023) Paul Barber, Director of Catholic Education Service Garry Neave, HE Adviser, Church of England
Registered/Principal office	University of Cumbria Fusehill Street Carlisle CA1 2HH
Charity registration number	801726
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	NatWest Bank High Street Lincoln LN2 1AZ
Solicitors	Lee Bolton Monier-Williams 1 The Sanctuary Westminster London SW1P 3JT

Executive Committee report Year to 31 July 2023

The Executive Committee presents the report and accounts of the The Cathedrals Group of Universities (operating as The Cathedrals Group) ("the Council") for the year ended 31 July 2023. Audited accounts are required under the terms of the Council's constitution.

The accounts have been prepared in accordance with the accounting policies set out on pages 14-15 of the attached accounts and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The Council has adopted an abbreviated Executive Committee report as it qualifies as a small charity.

Governance, structure, and management

Constitution

The Council is governed by a constitution adopted on 1 November 1988, which has been amended in subsequent years, the latest amendment being March 2023. The Council is also a registered charity (charity registration number 801726).

Organisation

The policy and general management of the affairs of the Council is directed by the Executive Committee. The Executive Committee consists of the Chair, two Vice-Chairs and three Vice Chancellors elected by the Members representing the range of Members. The Director of the Catholic Education Service and the Chief Education Officer of the Church of England are entitled to attend.

Representation

Membership of the Council is open to the designated Vice-Chancellor of each University in full membership. One nominee from each of the Catholic Education Service, the National Society (of the Church of England), and the Methodist Church in Britain are entitled to attend. Associate membership may be granted to such bodies as are willing and able to subscribe to the principal aims and activities of the Council.

The Members elect the Chair of the Executive Committee and Council to serve for a period of two years or such longer period as the Members may determine.

The members of the Executive Committee are also the trustees of the Council for the purposes of charity law. They are listed on page 1 and have all served in office throughout the year and to the date of this report except where stated.

Executive Committee report Year to 31 July 2023

Governance, structure and management (continued)

Key management personnel

The key management personnel of the charity in charge of directing and controlling, running, and operating the charity on a day-to-day basis comprise the members of the Executive Committee.

No member of the Executive Committee receives any remuneration from the charity in respect of their duties.

Statement of responsibilities of the Executive Committee

The Executive Committee is responsible for preparing the annual report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Executive Committee, as the trustees of the Council (the “charity”), to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its income and expenditure for the period. In preparing the accounts, the members of the Executive Committee are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- ◆ prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Executive Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the charity’s constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

When setting the objectives and planning the work of the Council for the year and its future activities, members of the Executive Committee have considered the Charity Commission general guidance on public benefit.

Executive Committee report Year to 31 July 2023

Governance, structure, and management (continued)

Risk management

The Executive Committee has assessed the major risks to which the Council is exposed, in particular those related to the operations and finances of the Council and are satisfied that systems are in place to mitigate exposure to the major risks.

As a membership organisation whose income is primarily subscriptions, the major risk facing the Council is the loss of members. The financial consequences of this are mitigated in two respects: the low level of fixed costs with most expenditure being more discretionary spend; and the level of reserves carried to allow activity to be transitioned to a smaller membership base.

Objectives and activities

Overview

The principal objectives of the Council are to advance and develop higher education in the Church Universities. In support of these objectives several meetings were held during the year on both a face-to-face basis and online. The Council meetings were held online on 22nd September 2022, in person at Liverpool Hope University on 25th November 2022 which included the 2022 AGM. Thereafter Council meetings were held on 14th March 2023 and in person at Church House London on 29th June 2023 when the Council's 2023 AGM was also convened.

Executive meetings were convened online on 20th September and 2nd November 2022 and on 16th January, 21st February and 22nd May 2023.

Personnel

Professor Julie Mennell who had been elected as Chair of the Cathedrals Group for a two-year term at the 2021 AGM, stepped back from the role of Chair from October 2022 until January 2023 due to university business. During this period, Professors Jackie Dunne, and Jean-Noel Ezingard served as joint Chairs before returning to their roles as Vice-Chairs in January 2023. Anthony McClaran, Vice-Chancellor of St Mary's University, was elected to the Executive Committee at the 2022 AGM following the retirement from the Executive of Professor Rama Thirunamachandran who had been a long-standing member of the Executive.

At the 2023 AGM Professor Jackie Dunne, Vice-Chancellor of Newman University, was elected as Chair, Professor Julie Mennell was elected as one of the two Vice-Chairs and following the retirement from the Executive after three years' service of Professor Karen Bryan, Professor Claire Ozanne, Vice-Chancellor of Liverpool Hope University, was elected as a member of the Executive.

Having served as Vice-Chancellor of Liverpool Hope University for almost two decades,

Executive Committee report Year to 31 July 2023

Professor Gerald Pillay retired on 31 December 2022. Professor Claire Ozanne, Liverpool Hope's new Vice-Chancellor was welcomed as a member of the Group in March 2023. Following the retirement of Professor Rob Warner, Vice-Chancellor of Plymouth Marjon, at the end of December 2022, Professor Michelle Jones, Deputy Vice-Chancellor, represented the University on the Cathedrals Group as the University's Interim Vice-Chancellor following which Professor Claire Taylor was welcomed as the new Vice-Chancellor of Plymouth Marjon when she took up post in May 2023.

Professor Peter Neil (Bishop Grosseteste), Professor Medwin Hughes (Trinity St David's Wales) and Stephen Marston (Gloucestershire) retired as Vice-Chancellors at the end of the 2022/23 academic year. Members thanked them for their support and engagement with the Cathedrals Group.

Julie Thompson, Executive Assistant from Professor Julie Mennell's office, provided administrative support to the Cathedrals Group during the year with the University of Cumbria's Finance Department supporting the management of the Cathedrals Group accounts and audit. A Sub-Committee of the Executive appointed Pam Tatlow as a Policy Adviser on a part-time consultancy basis commencing in April 2022 and this continued during the 2022/23 academic and financial year with a further contract issued on 1st July 2023.

Infrastructure

The Executive has considered financial statements provided on a regular basis by the University of Cumbria's Finance team and resolved that the Group's Choirs' Festival would be held on a biennial rather than an annual basis with the next Festival being scheduled in 2024 rather than in the 22/23 financial year. A new contract to update and maintain the website was agreed by the Executive in 2023.

The future resourcing of the Cathedrals Group was subject to a formal consultation with members and this, together with the Executive's recommendation that subscriptions should be levied on a banding basis linked to institutional income, has informed the strategy, and levying of subscriptions for the 23/24 financial year.

Constitution

In November 2022 the Executive and Council agreed that a Task Group should be convened to review and update the constitution to better reflect the changes in higher education which have taken place. Anthony McClaran (Vice-Chancellor of St. Mary's University), Paul Barber (Catholic Education Service), Revd Garry Neave (National Society of the Church of England) and Pam Tatlow (Policy Advisor) were appointed to the Task Group which met in January 2023. They subsequently reported back to the Executive and the March Council meeting. At this meeting, Council approved the new constitution. Following the receipt of written approval from the Charity Commission, the new constitution and its objects will be formally approved and adopted at an Extraordinary General Meeting in September 2023.

Sub-Committees

The Executive reviewed the terms of reference of the Education Sub-Committee and the Research and Enterprise Sub-Committee. Their recommendations were approved by the September 2023 Council meeting following which these Sub-Committees were reconstituted.

Executive Committee report Year to 31 July 2023

Education Sub-Committee

The Education Sub-Committee has been chaired by Professor Peter Flew, Associate Pro Vice-Chancellor of the University of Roehampton. The Sub-Committee held three meetings which included sessions with senior staff from the Department for Education (DfE). These meetings discussed continuing concerns about the DfE's agenda for Initial Teacher Education (ITE), the recruitment and retention of teachers, plans to develop teacher apprenticeships, the future of School Direct, Ofsted inspections of ITE and the outcome of reforms which required established ITE providers to apply to be accredited.

With support from the Cathedrals Group and hosted by St Mary's University, the Education Sub-Committee held a successful conference in June 2023. Focused on the mentoring of both ITE students and early career teachers, recommendations from the Conference were shared with the DfE and disseminated to the sector.

Research and Enterprise Sub-Committee

The inaugural meeting of the new Research and Enterprise Sub-Committee was held in December 2022 when Professor Emile Bjoson, Director of Research and Innovation at the University of Winchester, was elected as the Chair. The Sub-Committee has met five times and has been attended by all Cathedrals Group universities in England. In addition, four networks have been established to engage staff involved in Knowledge Exchange, External Funding, Doctoral Schools with the establishment of a Unit of Assessment (UoA) Lead Network and further activity planned for the 2023/24 academic year.

Professor Bjoson and Pam Tatlow also met with representatives of UKRI with 6 monthly 'catch-up' meetings scheduled in 23/24.

Sustainability Group

A group which included student representatives met three times to review actions in individual Member universities to advance the sustainability agenda.

Equity Network

A new Equity Network was established which has been convened and chaired by Dr. Tamsin Bowers-Brown, Director of the Office of Institutional Equity Leeds Trinity University, to enable senior staff from Member universities to share ideas and best practice. This has included a "spotlight" presentation from staff at Nottingham Trent University regarding their Black Student Leadership Programme. Going forward, the Network has agreed to feature a spotlight topic followed by a subsequent meeting to reflect on the topic and practices in the context of individual Cathedrals Group universities.

Policy

Members of the Cathedrals Group have historic foundations in the provision of teacher education and are long-established and highly respected providers of the latter, supporting partnerships with hundreds of schools and providing a key supply of teachers including those who go on to work in schools in communities which are part of the government's 'levelling up' agenda. In 2022/23, the DfE's market reforms resulted in a reduction in the number of universities accredited as ITE providers. However, following inspections of their ITE provision, Ofsted has judged several universities as being 'good' despite not being accredited by the DfE. As a result, DfE ITE policy remains an area of concern for the Cathedrals Group.

Executive Committee report Year to 31 July 2023

The Office of Students (OfS) regulatory framework has been the subject of discussion during the year with the Council concluding that increased OfS bureaucracy has created significant additional resource costs which impact on smaller institutions such as those which make up most Cathedrals Group members. The OfS's new requirement that institutions will have to retain students' work and assessments for 6 years will further increase costs and cause considerable practical difficulties in terms of storage and potentially conflict with GDPR requirements. As a result of these concerns, the Cathedrals Group submitted evidence to the House of Lords Industry and Regulators Committee's Inquiry into the OfS. This evidence also identified reservations about a significant increase in OfS fees at a time when the institutional unit of resource in the form of tuition fee income has been frozen for a further 2 years.

Notwithstanding these challenges, Cathedrals Group universities have continued to support students with hardship funds, develop new courses in STEM, health education and degree apprenticeships and in some cases, have developed or are supporting the development of new medical schools with the approval of the Department of Health. In line with its stated ethos, the Group remains committed to widening participation, social justice and ensuring that higher education is accessible to all whatever their age and background.

Financial review

Total income amounted to £69,096 (2021/22 – £67,083), which related entirely to membership subscriptions totalling £69,096 (2021/22 – £67,083). Total expenditure amounted to £51,464 (2021/22 – £34,874).

The net movement in funds was a surplus of £17,632 (2021/22 – surplus of £32,209). The total net assets at the year end were £138,232 (2021/22 – £120,600).

Reserves policy

Sufficient free reserves are maintained to enable the Council to meet any unexpected demands for its services and to finance projects undertaken at short notice, broadly defined as equivalent to an average year's expenditure. Should its reserves be insufficient, additional resources would be provided by the universities and colleges that are members of the Council. At the balance sheet date, the free reserves were £138,232 (2021/22 – £120,600) and so in excess of this policy. It is anticipated that the surplus will be used to fund future projects.

Future plans

The Cathedrals Group plan to continue to support the advancement of public education in its universities in 2023-24.

Signed on behalf of the Executive Committee on 16 November 2023:



Professor Jackie Dunne

Chair

Independent auditor's report to the Executive Committee The Cathedrals Group of Universities (operating as The Cathedrals Group)

We have audited the accounts of The Cathedrals Group of Universities (the "charity") for the year ended 31 July 2023, which comprise the statement of financial activities, the balance sheet, the principal accounting policies and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland.

In our opinion the accounts:

- ◆ give a true and fair view of the state of the charity's affairs as at 31 July 2023 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Executive Committee is responsible for the other information. The other information comprises the information included in the annual report other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

Other information (continued)

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- ◆ the information given in the Executive Committee's annual report is inconsistent in any material respect with the accounts; or
- ◆ sufficient accounting records have not been kept; or
- ◆ the accounts are not in agreement with the accounting records and returns; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of the Executive Committee

As explained more fully in the Statement of responsibilities of the Executive Committee, the Executive Committee is responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the Executive Committee determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the Executive Committee is responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Auditor's responsibilities for the audit of the accounts (continued)

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011).

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and
- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships; and
- ◆ assessed whether judgements and assumptions made in determining the accounting estimate for the investment property valuation were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ review of the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

As a result of our procedures we did not identify any key audit matters relating to irregularities.

Auditor's responsibilities for the audit of the accounts (continued)

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's Executive Committee, as a body, in accordance with section 145 of the Charities Act 2011 and with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's Executive Committee those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Executive Committee as a body, for our audit work, for this report, or for the opinions we have formed.



Buzzacott LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

Date: 22 November 2023

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of financial activities Year to 31 July 2023

	Notes	Unrestricted funds	
		2023 £	2022 £
Income from			
Charitable activities			
Advancement of public education in Church universities and colleges	1	69,096	67,083
Total income		<u>69,096</u>	<u>67,083</u>
Expenditure on			
Charitable activities			
Advancement of public education in Church universities and colleges	2	51,464	34,874
Total expenditure		<u>51,464</u>	<u>34,874</u>
Net income and net movement in funds		17,632	32,209
Reconciliation of funds			
Balances brought forward at 1 August		120,600	88,391
Balances carried forward at 31 July		<u>138,232</u>	<u>120,600</u>

There is no difference between the net movement in funds stated above, and the historical cost equivalent.

All of the charity's activities derived from continuing operations during the above two financial periods.

Balance sheet 31 July 2023

	Notes	2023 £	2022 £
Current assets			
Debtors	5	1,092	16,650
Cash at bank and in hand		145,178	131,066
		<u>146,270</u>	<u>147,716</u>
Liabilities			
Creditors: amounts falling due within one year	6	(8,038)	(27,116)
Net current assets /total net assets		<u>138,232</u>	<u>120,600</u>
The funds of the charity:			
Unrestricted income funds			
General fund		138,232	120,600
Total funds		<u>138,232</u>	<u>120,600</u>

Approved by the Executive Committee
and signed on its behalf by:



Professor Jackie Dunne
Chair

Approved on: 16.11.23

Principal accounting policies 31 July 2023

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 July 2023.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably, and it is probable that the income will be received.

Income comprises donations, membership subscriptions and bank interest.

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Income recognition (continued)

Membership subscriptions are calculated on an institutional basis, and by reference to student numbers, plus a flat rate, and are accounted for in the period to which they relate. Subscription rates are set annually.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on the advancement of public education in Church universities and colleges includes such expenditure as:

- ◆ Accommodation, staff support and office expenses
- ◆ Conferences and meetings
- ◆ Consultancy
- ◆ Support costs including governance costs

All expenditure is accounted for on an accruals basis and is recognised when there is a legal and constructive obligation to make a payment and includes any attributable VAT which cannot be recovered.

Cash flow statement

The accounts do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Charities SORP (FRS 102) Update Bulletin 1.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt.

Funds structure

Unrestricted funds comprise those funds which the Executive Committee are free to use in accordance with the charitable objects of the Council.

Notes to the accounts 31 July 2023

1 Charitable activities

	2023 £	2022 £
Advancement of public education in Church universities and colleges		
Membership subscriptions	69,096	67,083
	69,096	67,083

2 Cost of charitable activities

	2023 £	2022 £
Advancement of public education in Church universities and colleges		
Accommodation, staff support and office expenses	38,250	21,826
Conferences and meetings	5,030	7,528
Website & Brand Development	2,184	1,560
Auditor's remuneration	6,000	3,960
	51,464	34,874

3 Taxation

The Cathedrals Group of Universities (operating as The Cathedrals Group) is a registered charity and therefore is not liable to taxation on income or gains derived from its charitable activities, as it falls within the various exemptions available to registered charities.

4 Executive Committee remuneration, expenses and transactions with Members

The members of the Executive Committee consider that they comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

No member of the Executive Committee, or any persons connected with them, received any remuneration from the Council during the year (2021/22 – £nil). No expenses were reimbursed to any members of the Executive Committee during the year (2021/22 – £nil). All travel and subsistence expenses associated with the business of the Executive Committee are met by the members' institutions.

Most of the members of the Executive Committee are employed by universities and colleges who are Members of the charity. Membership fees to these organisations are charged on an arm's length basis. Some of these organisations also provide administrative and other services to the charity. During the year to 31 July 2023, £16,000 was incurred for administration costs, which was incurred by University of Cumbria (2021/22 – £10,000 incurred by University of Cumbria).

5 Debtors

	2023 £	2022 £
Other debtors and prepayments	1,092	16,650
	1,092	16,650

Notes to the accounts 31 July 2023

6 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	6,000	3,960
Creditor	2,038	23,156
	<u>8,038</u>	<u>27,116</u>

7 Related party transactions

Other than the transactions disclosed in note 4, there are no further related party transactions to disclose.

The Cathedrals Group of Universities

England & Wales - Charity number 801726

Accounts

**Council
of Church
Universities and
Colleges**

**(operating as The Cathedrals
Group)**

Annual Report and Accounts

31 July 2022

Charity Registration Number
801726

Contents

Reports

Reference and administrative information	1
Executive Committee report	2
Independent auditor's report	7

Accounts

Statement of financial activities	11
Balance sheet	12
Principal accounting policies	13
Notes to the accounts	15

Reference and administrative information

Executive Committee	Professor Julie Mennell (Chair until 3 October 2022) Professor Jackie Dunne (Vice Chair) Professor Jean-Noel Erzingard (Vice Chair) Professor Rama Thirunamachandran Professor Jane Longmore Paul Barber, Director of Catholic Education Service Garry Neave, HE Adviser, Church of England
Registered/Principal office	University of Cumbria Fusehill Street Carlisle CA1 2HH
Charity registration number	801726
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	NatWest Bank High Street Lincoln LN2 1AZ
Solicitors	Lee Bolton Monier-Williams 1 The Sanctuary Westminster London SW1P 3JT

Executive Committee report Year to 31 July 2022

The Executive Committee presents the report and accounts of the Council of Church Universities and Colleges (operating as The Cathedrals Group) (“the Council”) for the year ended 31 July 2022. Audited accounts are required under the terms of the Council’s Constitution.

The accounts have been prepared in accordance with the accounting policies set out on pages 13-14 of the attached accounts and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The Council has adopted an abbreviated Executive Committee report as it qualifies as a small charity.

Governance, structure and management

Constitution

The Council is governed by a constitution adopted on 1 November 1988, which has been amended in subsequent years, the latest amendment being November 2016. The Council is also a registered charity (charity registration number 801726).

Organisation

The policy and general management of the affairs of the Council is directed by the Executive Committee. The Executive Committee consists of the Chair, two Vice-Chairs and two Vice Chancellors/Principals elected by the Members representing the range of Members. The Director of the Catholic Education Service and the Chief Education Officer of the Church of England are entitled to attend.

Representation

Membership of the Council is open to the designated Vice-Chancellor or Principal of each University or Church University College in full membership. One nominee from each of the Catholic Education Service, the Church of England Board of Education, and the Methodist Church in Britain are entitled to attend. Associate membership may be granted to such bodies as are willing and able to subscribe to the principal aims and activities of the Council.

The Members elect the Chair of the Executive Committee to serve for a period of two years or such longer period as the Members may determine. The Honorary Treasurer or Treasurer is elected by the Members to serve for a period of two years.

The members of the Executive Committee are also the trustees of the Council for the purposes of charity law. They are listed on page 1 and have all served in office throughout the year and to the date of this report except where stated.

Executive Committee report Year to 31 July 2022

Governance, structure and management (continued)

Key management personnel

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis comprise the members of the Executive Committee.

No member of the Executive Committee receives any remuneration from the charity in respect of their duties.

Statement of responsibilities of the Executive Committee

The Executive Committee is responsible for preparing the annual report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Executive Committee, as the trustees of the Council (the “charity”), to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its income and expenditure for the period. In preparing the accounts, the members of the Executive Committee are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- ◆ prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Executive Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the charity’s constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

When setting the objectives and planning the work of the Council for the year and its future activities, members of the Executive Committee have given careful consideration to the Charity Commission general guidance on public benefit.

Executive Committee report Year to 31 July 2022

Governance, structure and management (continued)

Risk management

The Executive Committee has assessed the major risks to which the Council is exposed, in particular those related to the operations and finances of the Council and are satisfied that systems are in place to mitigate exposure to the major risks.

As a membership organisation whose income is primarily subscriptions, the major risk facing the Council is the loss of members. The financial consequences of this are mitigated in two respects: the low level of fixed costs with most expenditure being more discretionary project spend; and the level of reserves carried to allow activity to be transitioned to a smaller membership base.

Objectives and activities

Overview

The principal objectives of the Council are to advance and develop higher education in the Church Universities and Colleges. In support of these objectives several meetings were held during the year on both a face-to-face basis and online.

The Council's AGM was held at Friends House, London on 1 December 2021. Thereafter Council meetings were held on 15 March 2022 (online) and in person at Canterbury Christ Church University as part of the Cathedrals Group's Choirs Festival on the weekend of 13-15 May 2022. Executive meetings were convened online on 31 January, 15 March and 4 July 2022.

For the first time since 2019 and the Covid-19 pandemic, the Choirs Festival took place in person. Hosted by Canterbury Christ Church University, this was a highly successful event with the choirs performing in Canterbury Cathedral itself.

Vice-Chancellors also met formally during the Choirs Festival. In addition to the business meeting, sessions were addressed by Professor David Spendlove, Associate Dean Faculty of Humanities, University of Manchester, James Noble-Rogers, Executive Director Universities' Council for the Education of Teachers and Nick Hillman, Director of the Higher Education Policy Institute. Following the Council meeting, a joint session of Vice-Chancellors and Chaplains from the Group's Universities was convened.

Personnel

Professor Julie Mennell was elected as Chair of the Cathedrals Group at the AGM in December 2021, Professor Peter Neil having completed the second year of his two-year term as Chair. Professor Jackie Dunne, and Professor Jean-Noel Erzingard continued to serve as Vice-Chairs during the year. Having taken up appointment as Vice-Chancellor of the University of Winchester Professor Sarah Greer was welcomed as a member of the Group.

Administrative support was provided by Professor Neil's office until December 2021 and by the office of Professor Mennell for the remainder of the 2021-22 year. The contract of the Group's Head of Public Affairs and Communications ended in autumn 2021 and the Council agreed in principle to appoint a Head of Policy at its December AGM. This was subsequently amended and in February 2022 a Sub-Committee of the Executive agreed to appoint Pam Tatlow as a Policy Adviser on a part-time and consultancy basis with the role commencing in April 2022.

Governance, structure and management (continued)

Infrastructure

The pandemic, the transfer of administrative responsibilities and change in staff have required work to review the Group's website and social media account. In addition records, policy and parliamentary networks have been updated as has information relating to the Cathedrals Group's significant contribution to local communities, teacher supply and the education of key public sector workers including in health, social services, local government and the police.

The new Chair initiated one-to-one meetings with all Cathedral Group members and the Chairs of the Group's Education and Research Sub-Committees. For its part, the Education Sub-Committee has been particularly active because of the UK Government's market review of initial teacher education provision in England and a new framework by which Ofsted is inspecting this provision. In addition to regular meetings with officials at the Department for Education, members of the Sub-Committee have been active in sharing experience in relation to Ofsted inspections and the DfE's requirement that all ITT providers should apply to Ofsted to be re-accredited in a two-stage process.

In July 2022 the Group's Executive Committee revisited the terms of reference of both Sub-Committees. Their recommendations will be considered by the Council at its September 2022 meeting in the next academic and financial year.

Policy

2021/22 has been a year when proposals from the Office of Students including those related to the definition and assessment of teaching excellence and the Department of Education's review of teacher education provision have been the focus of discussion and liaison with officials. OfS's proposals have the potential to undermine the Cathedral Group's long-standing commitment to providing access to, and supporting the success of, students who are first in family to progress to university as well as those from under-represented groups.

Members of the Cathedrals Group have historic foundations in the provision of teacher education and are long-established and highly respected providers of the latter, supporting partnerships with hundreds of schools and providing a key supply of teachers including those who go on to work in schools in communities which are part of the government's 'levelling up' agenda.

The DfE's intention to reduce the number of initial teacher education providers via a two-stage accreditation process has therefore been a significant and ongoing concern. In addition to liaison with officials, the Chair has corresponded with the relevant Ministers. Following the outcome of Stage 1 of the accreditation process, Vice-Chancellors of the Cathedrals Group and members of the Education Sub-Committee met with the then Minister for School Standards.

The Group has also taken a proactive approach in considering other key issues in the sector including the continuing implications of the Covid-19 pandemic, degree apprenticeships, the expansion of health education programmes, research assessment as well as sharing individual members' initiatives to support students e.g. the University of Chichester's homelessness project.

Executive Committee report Year to 31 July 2022

Governance, structure and management (continued)

Projects

The Communiversity project, funded by the Church Universities Fund and involving four Cathedral Group Universities, completed its work and presented its report to the Fund in March 2022. The Project explored the added value that students experience from undertaking community-based projects with a social justice dimension at Cathedrals Group universities.

Looking forward, a Cathedrals Group project to consider sustainability and the green agenda was agreed in principle by the Executive Committee in July 2022. Taken together, this body of work highlights that although 2021/22 has presented challenges, the Cathedrals Group has been able to utilise the talents and experience of its members to continue to provide a network and forum which has directly benefitted students and staff and has provided an important input into the current higher education agenda.

Financial review

Total income amounted to £67,083 (2020/21- £67,085), which related entirely to membership subscriptions totalling £67,083 (2020/21- £67,083). Total expenditure amounted to £34,874 (2020/21- £88,332).

The net movement in funds was a surplus of £32,209 (2020/21 – deficit of £21,247). The total net assets at the year end were £120,600 (2020/21 - £88,391).

Reserves policy

Sufficient free reserves are maintained to enable the Council to meet any unexpected demands for its services and to finance projects undertaken at short notice, broadly defined as equivalent to an average year's expenditure. Should its reserves be insufficient, additional resources would be provided by the universities and colleges that are members of the Council. At the balance sheet date, the free reserves were £120,600 (2020/21 - £88,391) and so in excess of this policy. It is anticipated that the surplus will be used to fund future projects.

Future plans

The Cathedrals Group plan to continue the advancement of public education in Church universities and colleges in 2022-23.

Signed on behalf of the Executive Committee on



Professor Jean-Noel Ezingard

Vice-Chair

Date: 15 November 2022

Independent auditor's report to the Executive Committee of Council of Church Universities and Colleges (operating as The Cathedrals Group)

We have audited the accounts of Council of Church Universities and Colleges (the "charity") for the year ended 31 July 2022, which comprise the statement of financial activities, the balance sheet, the principal accounting policies and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland.

In our opinion the accounts:

- ◆ give a true and fair view of the state of the charity's affairs as at 31 July 2022 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Executive Committee is responsible for the other information. The other information comprises the information included in the annual report other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

Other information (continued)

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- ◆ the information given in the Executive Committee's annual report is inconsistent in any material respect with the accounts; or
- ◆ sufficient accounting records have not been kept; or
- ◆ the accounts are not in agreement with the accounting records and returns; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of the Executive Committee

As explained more fully in the Statement of responsibilities of the Executive Committee, the Executive Committee is responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the Executive Committee determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the Executive Committee is responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Auditor's responsibilities for the audit of the accounts (continued)

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011).

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and
- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships; and
- ◆ assessed whether judgements and assumptions made in determining the accounting estimate for the investment property valuation were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ review of the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

As a result of our procedures we did not identify any key audit matters relating to irregularities.

Independent auditor's report 31 July 2022

Auditor's responsibilities for the audit of the accounts (continued)

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's Executive Committee, as a body, in accordance with section 145 of the Charities Act 2011 and with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's Executive Committee those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Executive Committee as a body, for our audit work, for this report, or for the opinions we have formed.



Buzzacott LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

Date: 15 November 2022

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of financial activities Year to 31 July 2022

	Notes	Unrestricted funds	
		2022 £	2021 £
Income from			
Charitable activities			
Advancement of public education in Church universities and colleges	1	67,083	67,083
Investments		-	2
Total income		67,083	67,085
Expenditure on			
Charitable activities			
Advancement of public education in Church universities and colleges	2	34,874	88,332
Total expenditure		34,874	88,332
Net income (expenditure) and net movement in funds		32,209	(21,247)
Reconciliation of funds			
Balances brought forward at 1 August		88,391	109,638
Balances carried forward at 31 July		120,600	88,391

There is no difference between the net movement in funds stated above, and the historical cost equivalent.

All of the charity's activities derived from continuing operations during the above two financial periods.

Balance sheet 31 July 2022

	Notes	2022 £	2021 £
Current assets			
Debtors	5	16,650	1,533
Cash at bank and in hand		131,066	93,116
		147,716	94,649
Liabilities			
Creditors: amounts falling due within one year	6	(27,116)	(6,258)
Net current assets /total net assets		120,600	88,391
The funds of the charity:			
Unrestricted income funds			
General fund		120,600	88,391
Total funds		120,600	88,391

Approved by the Executive Committee
and signed on its behalf by:



Professor Jean-Noel Ezingard
Vice-Chair

Approved on: 15th November 2022

Principal accounting policies 31 July 2022

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 July 2022.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably, and it is probable that the income will be received.

Income comprises donations, membership subscriptions and bank interest.

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Principal accounting policies 31 July 2022

Income recognition (continued)

Membership subscriptions are calculated on an institutional basis, and by reference to student numbers, plus a flat rate, and are accounted for in the period to which they relate. Subscription rates are set annually.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on the advancement of public education in Church universities and colleges includes such expenditure as:

- ◆ Accommodation, staff support and office expenses
- ◆ Conferences and meetings
- ◆ Consultancy
- ◆ Support costs including governance costs

All expenditure is accounted for on an accruals basis and is recognised when there is a legal and constructive obligation to make a payment and includes any attributable VAT which cannot be recovered.

Cash flow statement

The accounts do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Charities SORP (FRS 102) Update Bulletin 1.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt.

Funds structure

Unrestricted funds comprise those funds which the Executive Committee are free to use in accordance with the charitable objects of the Council.

Notes to the accounts 31 July 2022

1 Charitable activities

	2022 £	2021 £
Advancement of public education in Church universities and colleges		
Membership subscriptions	67,083	67,083
	67,083	67,083

2 Cost of charitable activities

	2022 £	2021 £
Advancement of public education in Church universities and colleges		
Accommodation, staff support and office expenses	21,826	53,134
Conferences and meetings	7,528	2,968
Funding of research projects	-	3,620
CG Class of 2020 Careers fund	-	19,390
Website & Brand Development	1,560	4,372
Policy & Communications	-	197
Other costs	-	(10)
Auditor's remuneration	3,960	4,661
	34,874	88,332

3 Taxation

Council of Church Universities and Colleges (operating as The Cathedrals Group) is a registered charity and therefore is not liable to taxation on income or gains derived from its charitable activities, as it falls within the various exemptions available to registered charities.

4 Executive Committee remuneration, expenses and transactions with Members

The members of the Executive Committee consider that they comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

No member of the Executive Committee, or any persons connected with them, received any remuneration from the Council during the year (2020/21 - £nil). No expenses were reimbursed to any members of the Executive Committee during the year (2020/21 - £nil). All travel and subsistence expenses associated with the business of the Executive Committee are met by the members' institutions.

Most of the members of the Executive Committee are employed by universities and colleges who are Members of the charity. Membership fees to these organisations are charged on an arm's length basis. Some of these organisations also provide administrative and other services to the charity. During the year to 31 July 2022, £10,000 was incurred for administration costs, which was incurred by University of Cumbria (2020/21 - £51,146 incurred by York St John University and BGU).

Notes to the accounts 31 July 2022

5 Debtors

	2022 £	2021 £
Other debtors and prepayments	16,650	1,533
	16,650	1,533

6 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	3,960	6,258
Creditor	23,156	-
	27,116	6,258

7 Related party transactions

Other than the transactions disclosed in note 4, there are no further related party transactions to disclose.

The Cathedrals Group of Universities

England & Wales - Charity number 801726

Accounts

**Council
of Church
Universities and
Colleges**
**(operating as The Cathedrals
Group)**

Annual Report and Accounts

31 July 2021

Charity Registration Number
801726

Contents

Reports

Reference and administrative information	1
Executive Committee report	2
Independent auditor's report	9

Accounts

Statement of financial activities	13
Balance sheet	14
Principal accounting policies	15
Notes to the accounts	18

Reference and administrative information

Executive Committee	Professor Peter Neil (Chair) Professor Jackie Dunne (Vice Chair) Professor Jean-Noel Erzingard (Vice Chair) Professor Rama Thirunamachandran Professor Julie Mennell Professor Jane Longmore Paul Barber, Director of Catholic Education Service Garry Neave, HE Adviser, Church of England
Registered/Principal office	York St John University Lord Mayor's Walk York YO31 7EX
Charity registration number	801726
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	HSBC Bank plc 22 Victoria Street Westminster London SW1H 0NJ NatWest Bank High Street Lincoln LN2 1AZ
Solicitors	Lee Bolton Monier-Williams 1 The Sanctuary Westminster London SW1P 3JT

Executive Committee report Year to 31 July 2021

The Executive Committee presents the report and accounts of the Council of Church Universities and Colleges (operating as The Cathedrals Group) ("the Council") for the year ended 31 July 2021. Audited accounts are required under the terms of the Council's Constitution.

The accounts have been prepared in accordance with the accounting policies set out on pages 15-17 of the attached accounts and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The Council has adopted an abbreviated Executive Committee report as it qualifies as a small charity.

Governance, structure and management

Constitution

The Council is governed by a constitution adopted on 1 November 1988, which has been amended in subsequent years, the latest amendment being November 2016. The Council is also a registered charity (charity registration number 801726).

Organisation

The policy and general management of the affairs of the Council is directed by the Executive Committee. The Executive Committee consists of the Chair, two Vice-Chairs and two Vice Chancellors/Principals elected by the Members representing the range of Members. The Director of the Catholic Education Service and the Chief Education Officer of the Church of England are entitled to attend.

Representation

Membership of the Council is open to the designated Vice-Chancellor or Principal of each University or Church University College in full membership. One nominee from each of the Catholic Education Service, the Church of England Board of Education, and the Methodist Church in Britain is entitled to attend. Associate membership may be granted to such bodies as are willing and able to subscribe to the principal aims and activities of the Council.

The Members elect the Chair of the Executive Committee to serve for a period of two years or such longer period as the Members may determine. The Honorary Treasurer or Treasurer is elected by the Members to serve for a period of two years.

The members of the Executive Committee are also the trustees of the Council for the purposes of charity law. They are listed on page 1 and have all served in office throughout the year and to the date of this report except where stated.

Executive Committee report Year to 31 July 2021

Governance, structure and management (continued)

Key management personnel

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprise the members of the Executive Committee.

No member of the Executive Committee receives any remuneration from the charity in respect of their duties.

Statement of responsibilities of the Executive Committee

The Executive Committee is responsible for preparing the annual report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Executive Committee, as the trustees of the Council (the “charity”), to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its income and expenditure for the period. In preparing the accounts, the members of the Executive Committee are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- ◆ prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Executive Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the charity’s constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

When setting the objectives and planning the work of the Council for the year and its future activities, members of the Executive Committee have given careful consideration to the Charity Commission general guidance on public benefit.

Executive Committee report Year to 31 July 2021

Governance, structure and management (continued)

Risk management

The Executive Committee has assessed the major risks to which the Council is exposed, in particular those related to the operations and finances of the Council and are satisfied that systems are in place to mitigate exposure to the major risks.

As a membership organisation whose income is primarily subscriptions, the major risk facing the Council is the loss of members. The financial consequences of this are mitigated in two respects: the low level of fixed costs with most expenditure being more discretionary project spend; and the level of reserves carried to allow activity to be transitioned to a smaller membership base.

Objectives and activities

Overview

The work of the Cathedrals Group in 2020-21 has been significantly impacted by the Coronavirus pandemic and by the emerging direction of government education policy.

The pandemic has necessitated that almost all Cathedrals Group business is conducted remotely, with all meetings moving online and activities that would have been held in person, adapted, postponed, or cancelled. The pandemic has also diverted attention amongst members, requiring a significant focus on managing COVID-19 implications, and reducing some of the scope to progress joint projects and activities. However, it has also presented opportunities, providing a catalyst for various teams across the members to work together more closely. As discussed below, this has resulted in several initiatives that embrace the strategic objectives of the Cathedrals Group.

The government's policy agenda has challenged members to strengthen their representation and lobbying capacity. This is particularly the case in the field of teacher education – a founding strand of the Group's shared identity – where a major review of national provision has significant implications for members. Several other government or regulatory consultations on important HE sector issues, such as quality and standards, and admissions, have also provided a focal point for joint work and responses. The Group has galvanised its shared positioning on several of these issues, meaning it is well placed to respond to further proposals and developments.

These two external drivers have meant that more of the Group's work in 2020-21 has been reactive. There are some notable exceptions to this, particularly the Cathedrals Group Graduate Careers Fund – a project with joint investment from members designed to support graduates seeking work in the context of the pandemic. The Group has also progressed important areas of joint research and put in place infrastructure, such as its new website and better risk management processes, to ensure it is well placed for longer term development.

Although the Group now faces changes in personnel within its support office, it moves into the post-pandemic period well-placed to continue enhancing its impact and credentials.

Executive Committee report Year to 31 July 2021

Governance, structure and management (continued)

Personnel

In 2020-21, Professor Peter Neil served the second year of his two-year term as Chair of the Cathedrals Group. The Group appointed two new Vice Chairs to its Executive, Professor Jackie Dunne, and Professor Jean-Noel Erzingard. Two Vice Chancellors retired from their universities and therefore from the Group, Professor Margaret House at Leeds Trinity University, and Professor Joy Carter, at the University of Winchester. They were replaced by Professor Charles Egbu and (on an interim basis) Professor Elizabeth Stuart, respectively.

In November 2020 the Group's administrator, Sophie Pointon left her post at the conclusion of her contract. Administrative support was subsequently provided by the Chair's office. In mid-October 2021 the Group's Head of Public Affairs and Corporate Communications also left their post at the conclusion of their contract. At the time of writing a replacement appointment is being sought to the Head of Public Affairs role. These changes mean that the Group is entering a transition period with a new Chair and new support office staff due to be in post by the AGM in December.

Infrastructure

Although the pandemic prevented the development of several areas of work the Group might have carried out, it did provide some opportunities to focus on strengthening the Group's infrastructure to put it on a more stable footing moving forward. This work has three main strands:

- Relaunching the website.
- Conducting a more detailed risk assessment and acting on the outcomes.
- Strengthening the connections between peer groups of staff across member institutions.

The work on the website was initiated during 2019/20. Some delay in the final stages was experienced because of the onset of the pandemic, but in spring 2021 a full refresh of content was completed, and the new site was launched. Analytics data shows that there has been increased engagement with the site since the relaunch and the Group now has a clear and distinctive brand that stands up alongside that of similar Groups in the sector.

At its November 2020 AGM the Group considered a report monitoring compliance against Charity Commission guidance and a wider risk assessment using a PESTLE analysis. These reports enabled the Group to identify areas for development in its business, such as the subsequent development of statements on safeguarding and complaints. The Group has agreed to receive similar reports at its AGM on a bi-annual basis, to steer and review its business.

Executive Committee report Year to 31 July 2021

Governance, structure and management (continued)

Infrastructure (continued)

There has also been a deliberate focus on strengthening the breadth and depth of connections between internal colleagues across the Group. The pandemic has provided a more conducive context for this with the widespread move to online meetings and a reassertion of the value in sharing experiences and approaches across networks. During the year, in addition to the regular meetings of the Group's Education Committee and Research and Enterprise Committee, Group's met to look at Careers support, HR issues, Registry and marketing. This work has raised the profile of Cathedrals Group activities internally and demonstrated the value of membership to a much wider pool of staff.

Policy

2020/21 has been an important year for the Cathedrals Group to progress its work in joint policy-making. The government and the sector regulator, the Office for Students have proposed several changes over the year that present risks and significant implications for Cathedrals Group members. The Group has worked to inform and influence policy makers on several fronts in view of these proposals.

Arguably the most significant proposals impacting the Group are in the area of initial teacher training (ITT). In January 2021 the government launched a review of the ITT market, with a report and recommendations released in July. Teacher training is a cornerstone of member's history and current course portfolios and the proposals, which would see re-accreditation for all providers, increased costs, and a more prescribed curriculum, carry multiple risks. Throughout the year the Group worked closely with other likeminded organisations in the sector, holding joint meetings to discuss views. Member universities worked with the church to lobby Ministers, and senior opposition politicians. This work helped to secure early meetings with the review group. Our Education Committee played a leading role in the review process and has worked closely with the Department for Education to raise member's collective concerns. At the time of writing, the Group has submitted a detailed letter of response to the government's consultation on the review and awaits further detail.

Linked to this work, the Group also considered the opportunity to bid to be part of the new Institute of Teaching the government plans to establish. Education Directors and Vice Chancellors, alongside church representatives, worked together to consider tactics and options, ultimately determining not to pursue the opportunity.

The government's wider agenda has, amongst other issues, seen criticism of what have been presented as 'low quality courses', an emphasis on earnings as a measure of degree success, and a desire to change how student admissions operate. The regulator is developing a more directive role in monitoring these and other issues. The Group has been keen to emphasise the risk in these measures, aligned to the values members share. Members have worked together to submit consultation responses on:

- Quality and Standards
- Monetary penalties.
- Post Qualification Admissions.

Executive Committee report Year to 31 July 2021

Governance, structure and management (continued)

Policy

The Group has also taken a proactive approach to considering other emerging themes in the sector. For example, at its summer Council meeting members held a dedicated session on the emerging skills agenda. A presentation from the Chief Executive of UVAC framed a detailed discussion about the changing nature of funding, policy, and partnership work in relation to skills and the Group has agreed to maintain a collective watching brief and work together on issues of joint interest.

Cathedrals Group meetings have also provided a helpful forum to share intelligence and insights between members in relation to the pandemic and its implications for staff and students.

Projects

The pandemic has meant that the Cathedrals Group has changed its prioritisation of different projects during 2020/21. Historically, the Group held two key face-to-face events within the year – the annual Choirs Festival and an annual lecture (previously called the Dearing Lecture). Given the additional demands placed on members by the pandemic, it was decided not to hold a Dearing lecture during 2021.

Members did however determine to develop an alternative to the Choirs Festival. Rather than meeting in person, members were invited to submit videos of their Choirs performing and these have been combined in a dedicated webpage on the Cathedrals Group website. Seven Cathedrals Group institutions have been able to participate.

Significant time was also allocated to overseeing and completing the Graduate Careers Fund project initiated during the previous year. Using £20,000 allocated by the Cathedrals Group from its core budget, Careers Teams from across the members worked together to develop a fund, bidding process and assessment criteria to allocate funding to 2020 graduates who were experiencing difficulties relating to the pandemic. After receiving more than 430 applications and conducting a thorough assessment process, 33 graduates were awarded with between £250 and £750 each to support their future success. Whilst Vice Chancellors determined that this should be a one-off project rather than an ongoing commitment, it was widely agreed that the project represented a very positive and practical response to the pandemic that reflected the wider objectives and values of the Group.

Finally, throughout the year members have continued to pursue a number of joint research projects together, foremost amongst which is the Communiversities project, funded by the Church Universities Fund following a successful joint bid. The Communiversities Project explores the added value that students experience from doing community-based projects with a social justice dimension at Cathedrals Group universities. A report on the research findings is expected early in 2022.

Executive Committee report Year to 31 July 2021

Governance, structure and management (continued)

Taken together, this body of work highlights that although the pandemic has presented significant challenges during 2020/21, the Cathedrals Group has been able to utilise the talents and resilience of its members to continue doing important joint work. This work has directly impacted students, supported staff and leaders, enhanced the Group's credentials, and contributed to key policy debates in the sector. It lays the foundations to emerge strongly from an irregular and highly challenging year.

Financial review

Total income amounted to £67,085 (2020- £67,133), which included income from membership subscriptions totalling £67,083 (2020- £67,083). Total expenditure amounted to £88,332 (2020 - £96,867).

The net movement in funds was a deficit of £21,247 (2020 – deficit of £29,734). The total net assets at the year end were £88,391 (2020 - £109,638).

Reserves policy

Sufficient free reserves are maintained to enable the Council to meet any unexpected demands for its services and to finance projects undertaken at short notice, broadly defined as equivalent to an average year's expenditure. Should its reserves be insufficient, additional resources would be provided by the universities and colleges that are members of the Council. At the balance sheet date, the free reserves were £88,391 (2020 - £109,638) and so in excess of this policy. It is anticipated that the surplus will be used to fund future projects.

Future plans

The CG plan to continue the advancement of public education in Church universities and colleges in 2022.

Signed on behalf of the Executive Committee on [12/21]



The Reverend Canon Professor Peter Neil
Chair

Independent auditor's report 31 July 2021

Independent auditor's report to the Executive Committee of Council of Church Universities and Colleges (operating as The Cathedrals Group)

We have audited the accounts of Council of Church Universities and Colleges (the "charity") for the year ended 31 July 2021, which comprise the statement of financial activities, the balance sheet, the principal accounting policies and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland.

In our opinion the accounts:

- ◆ give a true and fair view of the state of the charity's affairs as at 31 July 2021 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Independent auditor's report 31 July 2021

Other information

The Executive Committee is responsible for the other information. The other information comprises the information included in the annual report other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- ◆ the information given in the Executive Committee's annual report is inconsistent in any material respect with the accounts; or
- ◆ sufficient accounting records have not been kept; or
- ◆ the accounts are not in agreement with the accounting records and returns; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of the Executive Committee

As explained more fully in the Statement of responsibilities of the Executive Committee, the Executive Committee is responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the Executive Committee determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the Executive Committee is responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent auditor's report 31 July 2021

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011).

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships; and
- assessed whether judgements and assumptions made in determining the accounting estimate for the investment property valuation were indicative of potential bias.

Independent auditor's report 31 July 2021

Auditor's responsibilities for the audit of the accounts (continued)

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- review of the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

As a result of our procedures we did not identify any key audit matters relating to irregularities.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's Executive Committee, as a body, in accordance with section 145 of the Charities Act 2011 and with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's Executive Committee those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Executive Committee as a body, for our audit work, for this report, or for the opinions we have formed.



Buzzacott LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

Date: 9 December 2021

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of financial activities Year to 31 July 2021

	Notes	Unrestricted funds	
		2021 £	2020 £
Income from			
Charitable activities			
Advancement of public education in Church universities and colleges	1	67,083	67,083
Investments		2	50
Total income		67,085	67,133
Expenditure on			
Charitable activities			
Advancement of public education in Church universities and colleges	2	88,332	96,867
Total expenditure		88,332	96,867
Net expenditure and net movement in funds		(21,247)	(29,734)
Reconciliation of funds			
Balances brought forward at 1 August		109,638	139,372
Balances carried forward at 31 July		88,391	109,638

There is no difference between the net movement in funds stated above, and the historical cost equivalent.

All of the charity's activities derived from continuing operations during the above two financial periods.

Balance sheet 31 July 2021

	Notes	2021 £	2020 £
Current assets			
Debtors	5	1,533	11,765
Cash at bank and in hand		93,116	179,811
		<u>94,649</u>	<u>191,576</u>
Liabilities			
Creditors: amounts falling due within one year	6	(6,258)	(81,938)
Net current assets /total net assets		<u>88,391</u>	<u>109,638</u>
The funds of the charity:			
Unrestricted income funds			
General fund		88,391	109,638
Total funds		<u>88,391</u>	<u>109,638</u>

Approved by the Executive Committee
and signed on its behalf by:

Mr S. Hill

The Reverend Canon Professor Peter Neil
Chair

Approved on: 1/12/21

Principal accounting policies 31 July 2021

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 July 2021.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

Trustees acknowledge and recognise the potential impact of the COVID-19 pandemic on the future operations of the charity, its beneficiaries, partners and stakeholders and on wider society. The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably, and it is probable that the income will be received.

Income comprises donations, membership subscriptions and bank interest.

Principal accounting policies 31 July 2021

Income recognition (continued)

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Membership subscriptions are calculated on an institutional basis, and by reference to student numbers, plus a flat rate, and are accounted for in the period to which they relate. Subscription rates are set annually.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on the advancement of public education in Church universities and colleges includes such expenditure as:

- ◆ Accommodation, staff support and office expenses
- ◆ Conferences and meetings
- ◆ Consultancy
- ◆ Support costs including governance costs

All expenditure is accounted for on an accruals basis and is recognised when there is a legal and constructive obligation to make a payment and includes any attributable VAT which cannot be recovered.

Cash flow statement

The accounts do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Charities SORP (FRS 102) Update Bulletin 1.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid.

Principal accounting policies 31 July 2021

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt.

Funds structure

Unrestricted funds comprise those funds which the Executive Committee are free to use in accordance with the charitable objects of the Council.

1 Charitable activities

	2021 £	2020 £
Advancement of public education in Church universities and colleges		
Membership subscriptions	67,083	67,083
	67,083	67,083

2 Cost of charitable activities

	2021 £	2020 £
Advancement of public education in Church universities and colleges		
Accommodation, staff support and office expenses	53,134	56,140
Conferences and meetings	2,968	12,824
Funding of research projects	3,620	7,942
CG Class of 2020 Careers fund	19,390	-
Website & Brand Development	4,372	15,252
Policy & Communications	197	1,874
Other costs	(10)	20
Auditor's remuneration	4,661	2,815
	88,332	96,867

3 Taxation

Council of Church Universities and Colleges (operating as The Cathedrals Group) is a registered charity and therefore is not liable to taxation on income or gains derived from its charitable activities, as it falls within the various exemptions available to registered charities.

4 Executive Committee remuneration, expenses and transactions with Members

The members of the Executive Committee consider that they comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

No member of the Executive Committee, or any persons connected with them, received any remuneration from the Council during the year (2020 - £nil). No expenses were reimbursed to any members of the Executive Committee during the year (2020 - £nil). All travel and subsistence expenses associated with the business of the Executive Committee are met by the members' institutions.

Most of the members of the Executive Committee are employed by universities and colleges who are Members of the charity. Membership fees to these organisations are charged on an arm's length basis. Some of these organisations also provide administrative and other services to the charity. During the year to 31 July 2021, £51,146 was incurred for salary and administration costs, which was incurred by York St John University and Bishop Grosseteste University incurring £46,146 and £5,000 respectively (2020 - £54,363).

Notes to the accounts 31 July 2021

5 Debtors

	2021 £	2020 £
Other debtors and prepayments	1,533	11,765
	1,533	11,765

6 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	6,258	81,938
	6,258	81,938

7 Related party transactions

Other than the transactions disclosed in note 4, there are no further related party transactions to disclose.

