

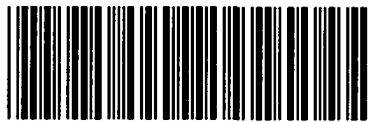
Registered number: 12221896

THE FACULTY OFFICE OF THE ARCHBISHOP OF CANTERBURY
(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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THE FACULTY OFFICE OF THE ARCHBISHOP OF CANTERBURY

(A company limited by guarantee)

COMPANY INFORMATION

Directors	Ian Blaney Howard John Dellar Rosalind Morag Ellis KC, Master of the Faculties Neil Dudley Turpin
Registered number	12221896
Registered office	1 The Sanctuary London SW1P 3JT
Accountant	Rothmans LLP Chilworth Point 1 Chilworth Road Southampton SO16 7JQ

THE FACULTY OFFICE OF THE ARCHBISHOP OF CANTERBURY
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The following do not form part of the statutory financial statements:

Detailed Profit and Loss Account and Summaries

THE FACULTY OFFICE OF THE ARCHBISHOP OF CANTERBURY
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The directors present their report and the financial statements for the year ended 31 March 2025.

Directors' responsibilities statement

The directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently.
- make judgments and accounting estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

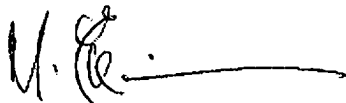
The directors who served during the year were:

Ian Blaney
Howard John Dellar
Rosalind Morag Ellis KC, Master of the Faculties
Neil Dudley Turpin

Small companies note

In preparing this report, the directors have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board and signed on its behalf by:



Director Rosalind Morag Ellis KC
Date: 18th Day of October

THE FACULTY OFFICE OF THE ARCHBISHOP OF CANTERBURY

(A company limited by guarantee)

AGREED-UPON PROCEDURES REPORT ON THE FINANCIAL STATEMENTS OF THE FACULTY OFFICE – CONTINGENCY FUND

To the directors of the Faculty Office of the Archbishop of Canterbury (the directors)

Purpose of this Agreed-Upon Procedures Report and Restriction on Use and Distribution

Our report is solely for the purpose of assisting the Master and Registrar in determining whether the financial statements of The Faculty Office are in accordance with the company's accounting records and may not be suitable for another purpose. This report is intended solely for the directors, and should not be used by, or distributed to, any other parties. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Faculty Office of The Archbishop of Canterbury and its directors for our work or for this report.

Responsibilities of the Engaging Party

The directors have acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement.

It is your duty to ensure that The Faculty Office has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of The Faculty Office. You consider that The Faculty Office is exempt from the statutory audit requirement for the year.

Our Responsibilities

We have conducted the agreed-upon procedures engagement in accordance with the International Standard on Related Services (ISRS) 4400 (Revised), *Agreed-Upon Procedures Engagements*. An agreed upon procedures engagement involves our performing the procedures that have been agreed with the directors, and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Professional Ethics and Quality Control

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>. Independence is not a requirement for an agreed-upon procedures engagement. Our firm applies International Standard on Quality Control (ISQC) 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements (Revised November 2019) (Updated May 2022) and, accordingly, maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Procedures and Findings

We have performed the procedures described below, which were agreed upon with the directors in the terms of engagement dated 1 October 2024, on the financial statements of The Faculty Office.

We set a materiality level of 2.5% of gross assets, being £23,202, and have checked all material balances in the financial statements of the Faculty Office of the Archbishop of Canterbury to supporting workings. No material misstatements were noted.

THE FACULTY OFFICE OF THE ARCHBISHOP OF CANTERBURY

(A company limited by guarantee)

Rothmans LLP
Chartered Accountants
Chilworth Point
1 Chilworth Road
Southampton
SO16 7JQ

Rothmans

Date: 21 October 2025

THE FACULTY OFFICE OF THE ARCHBISHOP OF CANTERBURY
(A company limited by guarantee)

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Revenue	925,605	797,732
Other Income	2,477	6,146
Administrative expenses	(783,869)	(754,285)
Profit before tax	<u>144,213</u>	<u>49,593</u>
Taxation	-	-
Profit after tax	<u><u>£144,213</u></u>	<u><u>£49,593</u></u>

There was no other comprehensive income for 2025 (2024: Nil).

The notes on pages 6 to 8 form part of these financial statements.

THE FACULTY OFFICE OF THE ARCHBISHOP OF CANTERBURY

(A company limited by guarantee)
REGISTERED NUMBER: 12221896

BALANCE SHEET
AS AT 31 MARCH 2025

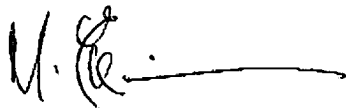
	Note	2025 £	2024 £
Current assets			
Debtors: amounts falling due within one year	4	31,446	6,249
Cash at bank and in hand		1,111,110	925,963
		<u>1,142,556</u>	<u>932,212</u>
Creditors: amounts falling due within one year	5	(426,988)	(360,857)
Net current assets		<u>715,568</u>	<u>571,355</u>
Total assets less current liabilities		<u>715,568</u>	<u>571,355</u>
Faculty Office Operating Reserve		715,568	571,355
Capital & Reserves		<u>£715,568</u>	<u>£571,355</u>

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the period in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The Company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:



Director Rosalind Morag Ellis KC

Date: 18th Day of October

The notes on pages 6 to 8 form part of these financial statements.

THE FACULTY OFFICE OF THE ARCHBISHOP OF CANTERBURY

**(A company limited by guarantee)
REGISTERED NUMBER: 12221896**

Notes to the Accounts for the year ended 31 March 2025

1. General information

The company is limited by guarantee and is registered in England and Wales. The address of the registered office is 1 The Sanctuary, London SW1P 3JT.

2. Accounting policies

2.1 Basis of preparation of financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and the Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts have been prepared in GBP and have been rounded to the nearest £1.

The preparation of financial statements in compliance with FRS 102 Section 1A requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies. The Directors are not aware of any critical judgements that have a significant effect on amounts recognised in these financial statements.

The following principal accounting policies have been applied:

2.2 Going concern

The Directors are satisfied that the company has sufficient reserves to maintain budgeted spending levels and that the company is a going concern and will remain so for the foreseeable future. Therefore, these financial statements have been prepared on a going concern basis.

2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, and is derived primarily from Notarial Practising Certificate fees, Notarial Admission fees and Special Marriage Licence fees.

Notarial Practising Certificate fees cover the period November – October. The income is recognised evenly throughout the duration of the certificate. Income which has been received relating to periods after the balance sheet date is deferred.

Notarial Admission fees are recognised when received.

Special Marriage Licence fees are recognised evenly throughout the duration of the Licence. Income which has been received relating to periods after the balance sheet date is deferred.

Other income comprises of calligraphy fees and marriage guides and is recognised in the year to which it relates.

2.4 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

THE FACULTY OFFICE OF THE ARCHBISHOP OF CANTERBURY

(A company limited by guarantee)
REGISTERED NUMBER: 12221896

Notes to the Accounts for the year ended 31 March 2025

2.5 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.7 Taxation

The company is taxable only on investment income receivable. The Company does not conduct trading activities in respect of any of its activities, and accordingly any surpluses are not subject to Corporation Tax.

2.8 Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

3. Employees

The average number of persons employed by the company during the year was 5 (2024: 5)

The Faculty Office jointly employs a number of staff with Lee Bolton Monier Williams LLP, including staff working directly on Faculty Office matters. Further staff providing support services are also jointly employed and a proportion of their employment cost is allocated to the Faculty Office. All jointly employed staff are paid through the PAYE Scheme of Lee Bolton Monier Williams LLP.

4. Debtors

	2025 £	2024 £
Trade debtors	23,588	2,866
Prepayments and accrued income	7,858	3,383
	<u>£31,446</u>	<u>£6,249</u>

THE FACULTY OFFICE OF THE ARCHBISHOP OF CANTERBURY

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REGISTERED NUMBER: 12221896

Notes to the Accounts for the year ended 31 March 2025

5. Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals	30,038	36,295
Deferred Income	396,950	324,562
	<u>£426,988</u>	<u>£360,857</u>

6. Company status

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1, towards the assets of the company in the event of liquidation.

7. Controlling party

The sole member of the Faculty Office of the Archbishop of Canterbury is the Master of the Faculties, Rosalind Morag Ellis KC, who is also an ex officio Director of said Company for as long as the Master's post is filled. By virtue of being the sole member of the Company, the Master of the Faculties is the ultimate controlling party of the Faculty Office of the Archbishop of Canterbury.

8. Related party transaction

The Faculty Office jointly employs a number of staff with Lee Bolton Monier Williams LLP (see note 3).

Lee Bolton Monier Williams LLP charged the Company a management charge for the use of premises, insurance, and other overheads for a total of £198,281 (2024: £212,385). These costs are covered by a service agreement between both entities.

Two of the directors (Ian Blaney and Howard John Dellar) are also partners in Lee Bolton Monier Williams.