

**Council
of Church
Universities and
Colleges**

**(operating as The Cathedrals
Group)**

Annual Report and Accounts

31 July 2020

Charity Registration Number
801726

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Reference and administrative information

Executive Committee	Professor Peter Neil (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
Solicitors	Lee Bolton Monier-Williams 1 The Sanctuary Westminster London SW1P 3JT

Executive Committee report Year to 31 July 2020

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 2020. 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), effective from accounting periods commencing 1 January 2015 or later.

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.

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.

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

2019-20 has been a significant year for the strategic and practical advancement of the Cathedrals Group (CG) of universities. Investment in a new operational support role, the contribution of a new Chair, along with a mix of new and experienced Vice Chancellors, and the development of a more strategic relationship with the Church and the sub-groups of the Group's main Board – have all contributed to a more proactive and wide-ranging remit of activity. Whilst the onset of the coronavirus pandemic in the second part of the academic year meant some planned activity had to be changed or cancelled, the Group responded quickly and flexibly and has refocused its agenda to address some key priorities, supported by the creative use of its budget.

Personnel Changes

In August 2019, the CG appointed to the newly created part time role of Head of Public Affairs and Corporate Communications (HPACC). The post was developed with the intention of providing a more proactive and experience-led support function to drive and co-ordinate the Group's activity. In November, the Chair of the Group, Professor Karen Stanton, stepped down from the role after the first year of her tenure. Professor Stanton's decision followed her resignation from York St John University to pursue a new opportunity. The role of Chair was taken, initially on an interim basis, by the Reverend Canon Professor Peter Neil. Professor Neil's appointment was confirmed on a longer-term basis in June 2020 following a survey of members. Several member universities also welcomed new Vice Chancellors during the academic year, including the universities of Roehampton, Newman, Chester, St Mary's Twickenham and York St John. These changes have brought new voices and fresh impetus to the Group's work and have also been reflected in changes to the membership of the Executive Committee.

Setting Objectives

At its November 2019 meeting, the CG were presented with and approved, several strategic objectives for the year, described as the Group's 'four P's':

- To raise the **profile** of the Group's work.
- To strengthen **partnership** working amongst members and more broadly.
- To develop, where appropriate, more shared **policy** positions on priority issues.
- To enhance the **potential** of the group through a more strategic approach to its operations.

Governance, structure and management (continued) **Setting Objectives** (continued)

Subsequently, the Group also agreed that four common themes would inform the work and issues that they prioritised engagement with, to reflect the common, contemporary ethos and experiences that bring the members and the Church together:

- Tackling inequalities
- Serving all our communities
- A whole-person approach
- Protecting our environment

Between October 2019 and February 2020, the HPACC conducted in-person visits to member institutions to speak in detail to Vice Chancellors, Chaplains, senior leaders and students about their experience of being part of the university and to better understand their response to the priorities and themes listed above (11 of the 15 member institutions were visited before Covid-19 lockdown conditions were introduced). External views on the role of the CG within the sector were also sought. Based on these discussions the HPACC and Chair developed the work plan for the year.

Profile Raising

CG members identified the need to raise the Group's profile as a foremost priority for 2019/20. A project was initiated to rebrand the Group and fully refresh its website, with an experienced external agency appointed to support the work. With the oversight of the Executive Committee, the new brand was approved in June 2020, and full brand guidelines have been developed to enhance quality and consistency in how this is applied. The design and development of the new website has been completed and, following a pause during summer 2020 in view of the pandemic, plans are in place to launch the site in the autumn.

The new brand was piloted (and well received) when the CG played an important role in supporting the launch of the Church of England's new Vision for Higher Education, which took place in the House of Lords during early spring 2020.

Following the December 2019 General Election, the CG identified key political figures as priorities for profile-raising activity during the year. The CG worked closely with the office of the Bishop of Winchester (the Church of England's lead on education in the House of Lords) and with Catholic and Methodist church partners to utilise their influence and access to the Universities Minister positively for the CG. This took three principle forms: a representation to the Minister offering suggestions to support teacher training in the context of the pandemic; a briefing about the CG shared through the Ministerial office; and an online meeting with the Minister, for CG members to collectively present their perspective on current priorities in the sector. Additionally, the CG worked with the Bishop of Winchester's office to send introductory information about the CG to every MP with a CG institution in their constituency.

Governance, structure and management (continued)

Profile Raising (continued)

Other priority audiences for profile-raising activity included staff at the member institutions and key stakeholder within the sector. The former audience has been targeted through the development of a greater number of CG professional forums for staff within member institutions (discussed further below). The latter audience has been more challenging given the context of the pandemic, but some work has been done to meet with and inform stakeholders – including attendance at networking events, face to face meetings and contributions to national and specialist articles about higher education.

A key strand of the profile-raising agenda for the year had been the intention to hold two major events in the Cathedrals Group calendar. The first being the annual Choirs Festival in March 2020 and the second being a launch event at the Houses of Parliament in June 2020 (a replacement for the Dearing Lecture event that the Group has held over several years previously). Due to the restrictions of the pandemic, neither event could go ahead as planned and in view of the challenges faced it was not deemed a priority to move these events online. Plans to create online equivalents of both these events are being considered for 2021.

Partnership working

As the second of its strategic objectives, the main focus of efforts around partnership working has been to foster stronger connections between colleagues within the CG universities to facilitate more joint projects, sharing of best practice and, especially in view of the pandemic, a culture of mutual support. Over the year, several initiatives have helped to progress this.

At the start of the year, the CG already had two well-established sub-committees: A Research and Enterprise Committee and an Education Committee (the latter focused on teacher training expertise across the members). Both Committees have contributed positively to the wider CG agenda over the course of the year.

The Research and Enterprise Committee has been able to draw on existing good relationships and the enthusiastic efforts of its Chair to maintain the momentum it had been building during the previous year. This has happened in three main ways:

- Firstly, the Committee has operated as a catalyst for the submission of joint research funding bids across CG member. An ambitious bid led by the University of Cumbria and involving three other CG institutions was submitted to the Office for Students' KEF fund in December 2019. Whilst this was unsuccessful it laid the foundations for a subsequent bid to the Church of England's Church Universities Fund, which was successful and has secured £40,000 of investment to be used for the 'communiversity' research project over the coming year.

Executive Committee report Year to 31 July 2020

Governance, structure and management (continued) **Partnership working** (continued)

- Secondly, the Committee has facilitated ongoing closer working relationships between the academic communities of its members. In January 2020, the Committee organised its second Research Sandpit, hosted by York St John University. The two-day event was themed around tackling poverty and brought together academics with multiple interests in the poverty agenda. As a result, a new research project was developed to look at those people who attend CG universities and are the first in their family to enter higher education, to look at the factors that enable them to use HE as a route to social mobility. The CG agreed to contribute £4.5k to support the project through the initial research phase, with a view to it enabling a larger external funding bid in the future.
- Thirdly, the Committee has provided a forum for academics to share their experiences in preparing for the Research Excellence Framework (REF) submission process, taking place in 2021.

The Education Committee has made a collective contribution to several informal and formal consultations introduced by the Department for Education. It has supported its members in their evolving work with schools and their responses to new initiatives. It played an important role in helping members plan for different types of teacher training provision in the context of the pandemic. It also produced a position paper on funding support for teacher training after the pandemic, which was submitted to government and used to inform other sector contributions on responding to the new post-pandemic challenges.

In view of the lockdown conditions imposed and the wider implications of the pandemic for universities, the CG office, taking a steer from Vice Chancellors, also set up a number of internal networks to enable professionals from across the membership who were facing similar challenges to come together and support one another in shaping their responses. Over the summer the first meetings were held of a: Chief Officers Group; HR Directors Group; Marketing Directors Group; and a Careers Group.

The Careers Group has played a particularly prominent role in progressing the CGs wider agenda, after Vice Chancellor's agreed to allocate underspent funds from the 2019/20 budget to a new careers fund, intended to provide grants to the graduating class of 2020. The Careers Group recognised that this cohort face greater challenges accessing the workplace in the employment market conditions resulting from the pandemic. Along with the Vice Chancellors, they were keen to introduce something that would be practical as well as strategic.

As such the Group developed the CG Class of 2020 Careers fund for graduates from across its members to bid into, to get help with low cost (£750 maximum), high impact interventions to support their job hunt. The Group developed shared criteria for the fund and some joint marketing. This fund launched in October 2020.

Governance, structure and management (continued)

Partnership working (continued)

More generally the relationship between the CG and the Church representatives working with it has been strengthened through the development of a common agenda and several shared projects of interest. For example, with support from the Bishop of Winchester's Office, several CG institutions have begun working together to examine the future of Theology teaching at their institutions. Together they are exploring where there might be opportunities to pool resources or use virtual learning platforms to enhance the curriculum in relation to these courses. The project is ongoing.

Policy Development

The policy context for the CG throughout 2019/20 was already challenging in view of the ongoing turbulence in the HE Sector, the implications of Brexit and the political direction that emerged from the 2019 General Election. This was further compounded by the pandemic and some of the issues that emerged from this, particularly the handling of A Level results for new university applicants.

Nevertheless, the CG has taken a proactive approach to the policy agenda wherever possible and sought to present a distinctive voice on several issues. Outside of its annual cycle of meetings, the Vice Chancellors Group has met on an ad-hoc basis on several occasions to share intelligence and offer mutual support. These ad-hoc meetings provided a platform from which several pieces of work could be accelerated promptly, notably the efforts to organise a briefing with the Universities Minister and the development of the professional networks outlined above.

The Group has submitted a collective response to two significant Office for Student consultations that emerged in the context of Covid-19. The first on changes to university admissions procedures and the second on student protection directions. Both responses were developed through workings groups of senior leaders and signed off by the Executive Committee.

Given the ongoing uncertainty and necessarily reactive nature of policy engagement during 2019/20, it has been difficult for the CG to take a longer term approach to developing its policy agenda, but with a number of important government directives anticipated early in the 2020/21 academic year, the Group is now in a stronger place to work together in response to these where it is beneficial to do so.

Executive Committee report Year to 31 July 2020

Governance, structure and management (continued)

Realising Potential

The developments outlined above, particularly the decision to allocate greater resource to fund the support office for the CG, have taken place at a point when the Group recognises the need to strengthen its presence, remit and effectiveness to ensure value for money for its members. Having focused heavily on its events calendar for several years, notably through the Choirs Festival and Dearing Lecture, in 2019/20, the Group has become more strategic and diverse in the activities it focuses on. This was always the aim for the year but was necessitated further by the pandemic, which forced the cancellation of its flagship activities.

Consequently, despite the complex and challenging climate, the potential for the Group to make further positive impacts in 2020/21 is stronger than it has been for some time. Its new brand and (imminently) its website are established, it has several research and student facing projects funded and underway that have the potential to make a meaningful difference, its policy agenda is becoming clearer and the engagement of member VC's and staff across institutions has increased notably. Despite the extraordinary challenges of the year, 2019/20 has seen the Cathedrals Group take important steps forward to establish its longer-term role and remit.

Financial review

Total income amounted to £67,133 (2019- £67,136), which included income from membership subscriptions totalling £67,083 (2019- £67,083). Total expenditure amounted to £96,867 (2019 - £42,621).

The net movement in funds was a deficit of £29,734 (2019 – surplus of £24,515). The total net assets at the year end were £109,638 (2019 - £139,372).

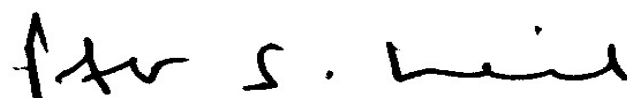
Reserves policy

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 £109,638 (2019 - £139,372) 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 2021.

Signed on behalf of the Executive Committee on 16. 03.21



The Reverend Canon Professor Peter Neil
Chair

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 2020, 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 2020 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- ◆ the Executive Committee's use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- ◆ the Executive Committee has not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.'

Independent auditor's report 31 July 2020

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 2020

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.

A further description of our responsibilities for the audit of the accounts 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: 24 March 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 2020

	Notes	Unrestricted funds	
		2020 £	2019 £
Income from			
Charitable activities			
Advancement of public education in Church universities and colleges	1	67,083	67,083
Investments		50	53
Total income		67,133	67,136
Expenditure on			
Charitable activities			
. Advancement of public education in Church universities and colleges	2	96,867	42,621
Total expenditure		96,867	42,621
Net (expenditure) income and net movement in funds		(29,734)	24,515
Reconciliation of funds			
Balances brought forward at 1 August		139,372	114,857
Balances carried forward at 31 July		109,638	139,372

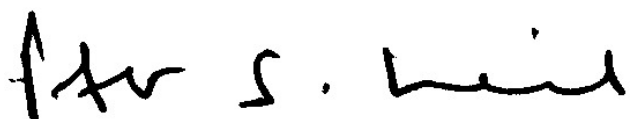
There is no difference between the net movement in funds stated above, and the historical cost equivalent.

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

Balance sheet 31 July 2020

	Notes	2020 £	2019 £
Current assets			
Debtors	5	11,765	27,654
Cash at bank and in hand		179,811	131,819
		191,576	159,473
Liabilities			
Creditors: amounts falling due within one year	6	(81,938)	(20,101)
Net current assets /total net assets		109,638	139,372
The funds of the charity:			
Unrestricted income funds			
General fund		109,638	139,372
Total funds		109,638	139,372

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



The Reverend Canon Professor Peter Neil
Chair

Approved on: 16.03.21

Principal accounting policies 31 July 2020

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 2020.

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) issued on 16 July 2014, 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 2020

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 2020

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

	2020 £	2019 £
Advancement of public education in Church universities and colleges		
Membership subscriptions	67,083	67,083
	67,083	67,083

2 Cost of charitable activities

	2020 £	2019 £
Advancement of public education in Church universities and colleges		
Accommodation, staff support and office expenses	56,140	19,261
Conferences and meetings	12,824	17,165
Funding of research projects	7,942	2,282
Website & Brand Development	15,252	—
Policy & Communications	1,874	—
Other costs	20	1,153
Auditor's remuneration	2,815	2,760
	96,867	42,621

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 (2019 - £nil).

No expenses were reimbursed to any members of the Executive Committee during the year (2019 - £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 2020, £54,363 was incurred by York St John University for salary and administration costs (2019 - £9,560).

Notes to the accounts 31 July 2020

5 Executive Committee remuneration, expenses and transactions with Members (continued)

During the year to 31 July 2020, University of Cumbria, a Member university, organised and incurred net expenses in respect of the 2020 Choirs Festival. The charity contributed £10,000 towards the Choirs Festival.

6 Debtors

	2020 £	2019 £
Other debtors and prepayments	11,765	27,654
	11,765	27,654

7 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals	81,938	20,101
	81,938	20,101