REPORT OF THE DIRECTORS AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

FOR

THE FACULTY OFFICE OF THE ARCHBISHOP OF CANTERBURY

THE FACULTY OFFICE OF THE ARCHBISHOP OF CANTERBURY

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THE FACULTY OFFICE OF THE ARCHBISHOP OF CANTERBURY

COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2026

DIRECTORS:	Mr H J Dellar Rt Worshipful Morag Ellis KC Mr N Turpin Mr I Blaney
REGISTERED OFFICE:	1 The Sanctuary London SW19 3JT
REGISTERED NUMBER:	12221896 (England and Wales)
ACCOUNTANTS:	Rothmans LLP Chartered Accountants Chilworth Point 1 Chilworth Road Southampton Hampshire SO16 7JQ

THE FACULTY OFFICE OF THE ARCHBISHOP OF CANTERBURY

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2026**

The directors present their report with the financial statements of the company for the year ended 31 March 2026.

DIRECTORS
The directors shown below have held office during the whole of the period from 1 April 2025 to the date of this report.

Mr H J Dellar
Rt Worship R M Ellis KC
Mr N Turpin
Mr I Blaney

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

....
Rt Worshipful Morag Ellis KC - Director

Date: ....

DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 MARCH 2026

The directors are responsible for preparing the Report of the Directors 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 United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 surplus or deficit of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements 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 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.

ON BEHALF OF THE BOARD:

....
Rt Worshipful Morag Ellis KC

Date: 8 September 2026

INDEPENDENT CHARTERED CERTIFIED ACCOUNTANTS' REVIEW REPORT TO THE DIRECTORS OF THE FACULTY OFFICE OF THE ARCHBISHOP OF CANTERBURY

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 income, being £26,479, 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.

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

Date: ....

This page does not form part of the statutory financial statements

THE FACULTY OFFICE OF THE ARCHBISHOP OF CANTERBURY

INCOME STATEMENT
FOR THE YEAR ENDED 31 MARCH 2026

	2026	2025
	£	£
TURNOVER	1,047,851	925,605
Direct expenditure	774,819	685,687
	273,032	239,918
Other income	3,630	2,477
Gain/loss on revaluation of investments	(1,689)	-
OPERATING SURPLUS	274,973	242,395
Income from fixed asset investments	7,702	-
	282,675	242,395
Indirect expenditure	106,421	98,182
SURPLUS BEFORE TAXATION	176,254	144,213
Tax on surplus	1,143	-
SURPLUS FOR THE FINANCIAL YEAR	175,111	144,213

The notes form part of these financial statements

THE FACULTY OFFICE OF THE ARCHBISHOP OF CANTERBURY (REGISTERED NUMBER: 12221896)

BALANCE SHEET
31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
FIXED ASSETS					
Investments	4		304,582		-
CURRENT ASSETS					
Debtors	5	45,426		31,446	
Cash at bank		1,002,773		1,111,110	
		1,048,199		1,142,556	
CREDITORS					
Amounts falling due within one year	6	462,102		426,988	
NET CURRENT ASSETS			586,097		715,568
TOTAL ASSETS LESS CURRENT LIABILITIES			890,679		715,568
RESERVES					
Operating reserve			890,679		715,568
			890,679		715,568

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Board of Directors and authorised for issue on 8 September 2026 and were signed on its behalf by:

....
Rt Worshipful Morag Ellis KC - Director

1. STATUTORY INFORMATION

The Faculty Office of the Archbishop of Canterbury is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and 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 as modified by the revaluation of certain assets.

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

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.

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.

REVENUE

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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 Practicing 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.

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, with the exception of the following.

The Company has designated certain qualifying basic financial instruments at fair value through the income statement on initial recognition, as they are managed and their performance evaluated on a fair value basis in accordance with the Company's documented investment strategy. Fair value gains and losses are recognised in the income statement as they arise.

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.

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2. **ACCOUNTING POLICIES - continued**

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.

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.

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 5 (2025 - 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. **FIXED ASSET INVESTMENTS**

	Other investments £
COST OR VALUATION	
Additions	364,730
Disposals	(61,000)
Revaluations	(1,689)
Reclassification/transfer	2,541
At 31 March 2026	304,582
NET BOOK VALUE	
At 31 March 2026	304,582

Cost or valuation at 31 March 2026 is represented by:

	Other investments £
Valuation in 2026	(1,689)
Cost	306,271
	304,582

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2026 £	2025 £
Other debtors	12,324	16,935
Contingency fund balance	25,939	6,653
Prepayments	7,163	7,858
	45,426	31,446

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6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Tax	1,143	-
Other creditors	1,528	-
Deferred income	448,711	396,950
Accrued expenses	10,720	30,038
	462,102	426,988

7. RELATED PARTY DISCLOSURES

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 £194,327 (2025: £198,281). 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.

8. ULTIMATE 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.

THE FACULTY OFFICE OF THE ARCHBISHOP OF CANTERBURY

NOTARIAL
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2026

	2026		2025	
	£	£	£	£
Turnover				
Practising certificate fees: England and Wales	699,481		592,009	
Registration fees; Channel Islands	19,601		16,156	
Admission fees: England and Wales	32,130		20,030	
Admission fees: Overseas	10,271		11,030	
Admission fees: Exam	2,400		-	
Admission fees: Certificates of exemption	15,875		13,050	
		779,758		652,275
Other income				
Calligraphy fees	3,165		2,050	
Investment income	7,702		-	
		10,867		2,050
		790,625		654,325
Gain/loss on revaluation of assets				
Gain/loss on revaluation of investments		(1,689)		-
		788,936		654,325
Direct expenses				
Salaries (jointly employed staff)	240,840		191,819	
Master of the Faculties Honorarium	13,599		13,742	
Interns	3,407		-	
Regulatory expenses	34,313		23,159	
Inspections	33,961		26,107	
Qualifying and Advisory Board members' expenses	2,214		2,710	
IT and cyber security	48,960		45,672	
Website	4,143		11,636	
Legal Services Board / Legal Ombudsman	26,604		25,017	
Opbas Levy	9,519		5,775	
Accountancy	28,360		11,528	
Insurance (legal and professional indemnity)	16,811		13,916	
Entertaining	7,550		5,547	
Travel	4,002		2,950	
Bank charges and commission	26,051		21,769	
Printing and stationery	8,607		3,543	
Subscriptions	1,267		438	
Document storage	976		6,944	
Code of practice	-		6,000	
Crown Office fees	640		920	
Sundries	622		-	
Consultancy costs	24,000		-	
		536,446		420,720
Carried forward		252,490		233,605

THE FACULTY OFFICE OF THE ARCHBISHOP OF CANTERBURY

NOTARIAL
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2026

	2026		2025	
	£	£	£	£
Brought forward		252,490		233,605
Indirect expenses				
Registrar's fees	48,329		46,452	
Rent and rates	48,194		48,284	
Light and heat	4,166		4,490	
IT and equipment	15,844		19,250	
Repairs and maintenance	21,985		2,972	
Insurance (premises and contents)	6,697		7,268	
Cleaning	3,596		3,240	
Stationery and copying	1,309		1,762	
Postage	1,491		1,330	
Telephone	3,830		4,889	
Catering	781		842	
Irrecoverable VAT on management charge	31,244		28,156	
		187,466		168,935
NET SURPLUS		65,024		64,670

	2026	2025
Accumulated Notaries' operating reserve		
Brought forward	361,234	296,564
Surplus in year	65,024	64,670
Tax on surplus	(1,143)	-
Carried forward	425,115	361,234

This page does not form part of the statutory financial statements

THE FACULTY OFFICE OF THE ARCHBISHOP OF CANTERBURY

LICENCES
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2026

	2026		2025	
	£	£	£	£
Special licence fees		268,093		273,330
Other income				
Calligraphy fees	45		-	
Marriage Guides	420		427	
		465		427
		268,558		273,757
Direct expenses				
Salaries (jointly employed staff)	63,856		78,348	
Master of the Faculties Honorarium	13,599		13,742	
IT and cyber security	3,648		4,883	
Website	5,891		5,210	
Accountancy	7,538		4,709	
Insurance (legal and professional indemnity)	4,469		5,684	
Entertaining	260		1,605	
Travel	-		404	
Bank charges and commission	7,298		8,393	
Printing and stationery	718		1,687	
Sundries	220		547	
		107,496		125,212
		161,062		148,545
Indirect expenses				
Registrar's fees	12,847		18,973	
Rent and rates	12,811		19,722	
Light and heat	1,107		1,834	
IT and equipment	4,212		7,863	
Repairs and maintenance	5,844		1,214	
Insurance (premises and contents)	1,780		2,969	
Cleaning	956		1,323	
Stationery and copying	348		720	
Postage	396		543	
Telephone	1,018		1,997	
Catering	207		344	
Irrecoverable VAT on management charge	8,305		11,500	
		49,833		69,002
NET SURPLUS		111,229		79,543

Accumulated Licences' operating reserve		
Brought forward	354,334	274,791
Surplus in year	111,229	79,543
Carried forward	465,563	354,334