The Oratory of St Philip Neri at Manchester

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

BK Plus Limited
Chartered Certified Accountants
Sterling House
501 Middleton Road
Chadderton
Oldham
OL9 9LY

REPORT OF THE TRUSTEES : YEAR ENDED 31 DECEMBER 2025

Administrative Information

The Oratory of St Philip Neri at Manchester (The Oratory) was established by a trust deed dated 22nd October 2012. The Oratory is currently run from the parish of St Chad, Cheetham Hill Road, Manchester M8 8GG. The Trust is registered with the Charity Commission under reference 1149954.

The Trustees who have served during the period are:

Fr R Bailey
Br G Connett

Structure, governance, management, objectives and activities

The main object of the charity is to promote and advance the Roman Catholic faith and Roman Catholic institutions and in particular to promote the charitable work for the time being carried on, promoted or supported by the congregation called The Oratory of St Philip Neri established at Manchester.

At present the Oratory aims to address as soon as feasible areas of structural repair and restoration as highlighted in the 2025 Quinquennial Condition Report in order to preserve the Grade II Listed historic and culturally significant church and house for future generations. The church was built in 1847 and is the oldest RC church in the Diocese of Salford. The latter have entrusted the Trustees with the care and stewardship of the parish and associated buildings and institutions. The Trustees are therefore responsible for the fabric of the building, which is an ongoing task of repair and conservation.

The Trustees continue to make the Charity Commission's guidance on public benefit a priority. At the heart of what they promote is an active care for the local community, especially the homeless, the underprivileged and the marginalised in what continues to be a very deprived part of Manchester. They generously provide material support, human encouragement and spiritual care to those they encounter, irrespective of religious affiliation, thus complementing in many ways statutory services currently available locally.

Achievements and performance

Review of the year

Community outreach remains a top priority as the living conditions of many in the local area continue to be very difficult. The cost of living crisis and other extraneous factors have conspired to cause Cheetham Hill to continue to be a poor and disaffected area in may ways. The Oratory is now well established as a place of warmth and safety, and a provider of food and other basic sustenance for those who need it most.

The Oratory has been nominated an official Welcoming Church which helps prison leavers transition back into society by offering a supportive community and practical resettlement help. As they leave prison they are signposted to us as part of the Welcome Directory.

The Oratory Garden continues to be a well used and deeply appreciated green space for the local community in an otherwise drab urban landscape. It also constitutes an ecological oasis for wildlife, particularly birds of various varieties, and bees who benefit from the extensive flower plantings.

The Quinquennial Inspection Report highlighted some areas of church and house whose fabric needs vigilance and, in some cases, medium term repair and management. Occasional repairs to roofs, gutters and downpipes are pretty constant, but consistent with a building of this age, and are addressed promptly to limit any potential damage.

From the point of view of the religious community the Oratory remains in a transitional phase. There are real signs that interest in the life of the Oratory will in the near future be translated into new members for the Congregation.

Some previously unseen photographs of the church from the 1940's have come to light and have revealed a very extensive scheme of beautiful murals in the chancel from the nineteenth century, which were painted over in the 1960's. These have provoked excited interest. Investigations have shown it may be possible to uncover the murals, though this would have to form part of a wider and costly plan of restoration of the east end of the church, inside and out. However, the prospect of restoring such fine examples of Victorian wall art will, it is hoped, attract the necessary funding. This would seem, then, to be indicated as the next phase of restoration.

Financial review

The total receipts on ordinary unrestricted funds were £211,652 (2024: £181,589). Restricted fund receipts amounted to £0 (2024: £20,000).

All of the charity's efforts during the period under review have been directed towards restoring, improving and maintaining the fabric of St Chad's church buildings and supporting the work of the parish. Every effort has been made to try to ensure that services have continued as they have in the past. Donations have also been made whenever possible to assist Roman Catholic charities at home and abroad and to relieve suffering wherever it occurs.

The net result for the year was an excess of income over expenditure of £92,131 (2024: £44,700). Reserve levels have improved slightly and the trustees are hopeful that the position will improve further as the expenditure on the fabric of the building is now largely complete. However unexpected costs can arise such as the boilers during 2023 hence the need to build reserves.

The balance carried forward at 31 December 2025 was £163,740 (2024: £71,609) on unrestricted funds.

Reserves policy

The Trustees currently aim to hold approximately £125,000 in reserves to enable them to deal with any unexpected demands on funds that might arise from time to time. The effect of the pandemic and the fact that the charity was committed to further building work during 2022, 2021 and earlier periods has led to there now being a relatively low level of reserves. However there shouldn't be a significant amount of capital expenditure in the near future and the trustees are confident that their supporters will continue to assist in furthering the aims of the charity in the longer term.

Approved by the board of trustees on 08th October 2026 and signed on their behalf by

Fr R Bailey (Chairman)

Chair of Trustees
Oratory of St Philip Neri at Manchester
Cheetham Hill Road
Manchester
M8 8GG

INDEPENDENT EXAMINER'S REPORT to the trustees of The Oratory of St Philip Neri at Manchester

I report on my examination of the financial statements of The Oratory of St Philip Neri at Manchester for the year ended 31 December 2025 which comprise the statement of financial activities, balance sheet and related notes, which are set out on pages 4 to 10.

Respective responsibilities of the Trustees and Examiner

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 ('the Act'); you consider that an audit is not required for this period under s.144(2) of the Act and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. This examination includes a review of the accounting records kept by the charity and a comparison of the financial statements with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which give me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts 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 accounts to be reached.

Dominic Huxley BSc ACA
BK Plus Limited
Chartered Certified Accountants
Sterling House
501 Middleton Road
Chadderton
Oldham
OL9 9LY

08th October 2026

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME					
Donations, grants and legacies	2a	195,777	-	195,777	176,397
Charitable activities	2b	25,000	-	25,000	25,000
Income from investments	2c	876	-	876	192
Other incoming resources	2d	-	-	-	-
Total incoming resources		221,652	-	221,652	201,589
EXPENDITURE					
Activities relating to the work of the church	3a	95,014	-	95,014	106,335
Donations	3b	25,964	-	25,964	40,858
Administration	3c	8,544	-	8,544	9,696
Renovation of church buildings	3d	-	-	-	-
Transfers between funds		-	-	-	-
Total resources expended		129,522	-	129,522	156,889
NET INCOMING/(OUTGOING) RESOURCES		92,131	-	92,131	44,700
GAINS/ (LOSSES) ON INVESTMENTS:	6b	-	-	-	-
NET MOVEMENT IN FUNDS		92,131	-	92,131	44,700
BALANCES BROUGHT FORWARD		71,609	-	71,609	26,909
BALANCES CARRIED FORWARD		163,740	-	163,740	71,609

All income and expenditure is derived from continuing activities.

The accompanying notes are an integral part of this statement of financial activities.

BALANCE SHEET AT 31 DECEMBER 2025

	Note	2025 £		2024 £
FIXED ASSETS				
Tangible Fixed Assets	6a	-		-
Investment Assets	6b	-		-
Total fixed assets		-		-
CURRENT ASSETS				
Sundry Debtors	7	-		-
Short Term Deposits		-		-
Cash at Bank and in Hand		165,600		72,509
Total current assets		165,600		72,509
LIABILITIES				
Creditors falling due within one year	8	(1,860)		(900)
NET CURRENT ASSETS		163,740		71,609
NET ASSETS	9	163,740	£	71,609
FUNDS				
Unrestricted		163,740		71,609
Restricted		-		-
Total charity funds	£	163,740	£	71,609

Approved by the Trustees on 08th October 2026
and signed on their behalf by:

Chairman

Fr R Bailey

1. **ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of the financial statements are summarised below.

Basis of preparation

The financial statements have been prepared in accordance with the historical cost convention and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011. They do not include the accounts of other church groups that owe their main affiliation to another body.

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

Going concern

There are no material uncertainties about the ability of the charity to continue as a going concern.

Fund accounting

Restricted funds are funds which may only be expended on the specific object for which they were given.

Unrestricted funds are general funds which can be used at the discretion of the Trustees in furtherance of the general objectives of the charity and that have not been designated for any specific purpose.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of gifts, donations and grants and is included in full in the SOFA when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Legacies are recognised in the SOFA as they are received or when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Income tax recoverable on covenants or gift aid donations is recognised when received.

Other ordinary income is recognised when received

Income from investments is recognised when receivable.

1. **ACCOUNTING POLICIES (cont'd)**

Incoming Resources (cont'd)
The charity does not currently hold any investments but any realised gains or losses on investments would be recognised when investments are sold.

Unrealised gains or losses would be accounted for on revaluation of investments at 31 December.

Resources expended
Expenditure is accounted for on an accruals basis and is reported as part of the expenditure to which it relates as follows:

Activities relating to the work of the church comprises costs arising from the maintenance of the church building and church services and costs incurred by the clergy in carrying out their duties.

Donations are accounted for when paid over and include donations to the host parish and independent charities dealing with deprivation and homelessness.

Other expenditure includes general administration and the renovation of the church buildings. This expenditure is accounted for on an accruals basis and is partly paid from restricted funds.

Fixed assets

Consecrated land and buildings and movable church furnishings

Consecrated and benefice property is excluded from the accounts.

Other fixtures, fittings and office equipment

The charity is able to utilise the assets owned by the parish of St Chad and does not itself own any fixed assets.

Financial instruments
The charity accounts for basic financial instruments, debtors and prepayments and creditors and accruals, at the undiscounted amount of the cash or other consideration expected to be received or paid.

NOTES TO THE FINANCIAL STATEMENTS TO 31 DECEMBER 2025 continued ..

2. INCOME	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
a) **Voluntary Income**				
Donations incl Gift Aid	195,777	-	195,777	127,162
Grants - Lottery Fund and Hist. Eng	-	-	-	-
Society of Jesus re training	-	-	-	20,000
Specific donation re church heating	-	-	-	
Legacies	-	-	-	28,000
Miscellaneous	-	-	-	1,235
	195,777	-	195,777	176,397
b) **Income from charitable activities**				
Fund raising	-	-		-
Hospital chaplaincy services	25,000	-	25,000	25,000
	25,000	-	25,000	25,000
c) **Income from Investments**				
Dividends and interest	876	-	876	192
d) **Other incoming resources**				
Miscellaneous income	-	-	-	-
Insurance claims	-	-	-	-
	-	-	-	-
TOTAL INCOMING RESOURCES	221,652	-	221,652	201,589

NOTES TO THE FINANCIAL STATEMENTS TO 31 DECEMBER 2025 continued ..

3. RESOURCES EXPENDED		Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	2024 £
a) **Activities relating to the work of the church**					
Church running costs		53,903		53,903	32,276
Motor and travel		5,967		5,967	4,449
Training and study costs		8,019	-	8,019	41,296
General repairs and maintenance		26,249		26,249	20,193
Streaming costs for services				-	-
Books and piety stall re-stocking				-	1,641
Oratory subscriptions		876		876	631
Father Ray funeral costs				-	5,849
		95,014	- -	95,014	106,335
b) **Donations**					
Charitable giving- St Chad's		24,498	-	24,498	40,609
Charitable giving- other		1,466	-	1,466	249
		25,964	-	25,964	40,858
c) **Administration**					
Heat, light, water and insurance		3,761	-	3,761	3,864
Telephone, stationery and office		3,823	-	3,823	5,052
Accountancy and related fees		960	-	960	780
Sundries incl PPE		-	-	-	-
		8,544	-	8,544	9,696
d) **Renovation of church buildings**					
Professional and related fees		-	-	-	-
Building works		-	-	-	-
		-	-	-	-
Total Resources Used	£	129,522	-	129,522	156,889

4 **INDEPENDENT EXAMINER**

The independent examiner was paid £960 (2024: £900) in respect of the examination of the accounts.

5 **STAFF COSTS**

Wages and salaries	£	-	-

NOTES TO THE FINANCIAL STATEMENTS TO 31 DECEMBER 2025 continued ..

6 a) **Tangible Fixed Assets**

	Freehold Land & Buildings	Equipment	Total
Cost/Valuation			
B/forward 1 January 2025	-	-	-
Addition at Cost	-	-	-
Revaluation	-	-	
Disposal	-	-	-
At 31 December 2025	-	-	-
Depreciation			
B/forward 1 January 2025	-	-	-
On disposals	-	-	-
Charge for the year	-	-	-
At 31 December 2025	-	-	-
Net Book Value 31 December 2025	-	-	-
Net Book Value 31 December 2024	-	-	-

6 b) **Investments**

	£	£
B/forward at 1 January 2025	-	-
Unrealised gain/(loss) on revaluation	-	-
Market value 31 December 2025	£ -	£ -

7 **SUNDRY DEBTORS**

	2025 £	2024 £
Amounts due within one year	-	-

8 **CREDITORS : AMOUNTS DUE WITHIN ONE YEAR**

	2025 £	2024 £
Accruals and deferred income	1,860	900
Creditors for goods and levies	-	-
	1,860	900

9 **ANALYSIS OF NET ASSETS BY FUND**

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed Assets	-	-	-
Net Current Assets	163,740	-	163,740
	£ 163,740	-	163,740

10 **TRANSACTIONS WITH TRUSTEES**

The Trustees are the Parish Priests of St Chad's. Funds are both received from and distributed to the parish and are utilised to maintain the church premises, the presbytery and the clergy.
No payments are made by the charity to or for the benefit of the trustees in their capacity as trustees but payments are made to support the priests in carrying out their pastoral duties and to assist in maintaining and renovating the church buildings and the fabric of parish life in around St Chad's and The Oratory. Any capital assets funded by the Oratory are effectively donated to the Parish.