CHARITY REGISTRATION NUMBER: 219835

The Handmaids of the Blessed Sacrament and of Charity

Unaudited Financial Statements

31 December 2025

BURGESS HODGSON AUDIT LIMITED
Chartered Accountants
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

The Handmaids of the Blessed Sacrament and of Charity

Financial Statements

Year ended 31 December 2025

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The Handmaids of the Blessed Sacrament and of Charity

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	The Handmaids of the Blessed Sacrament and of Charity
Charity registration number	219835
Principal office	Hunters 9 New Square London WC2A 3QN
The trustees	
	Sister Doly Mathew Sister Mary Chennattu Joseph Sister Felicidad Ruiz Muñoz
Accountants	Burgess Hodgson Audit Limited Camburgh House 27 New Dover Road Canterbury Kent CT1 3DN

Structure, governance and management

The governing document is a Declaration of Trust dated 27th November 1959. On 4th April 1995 the Charity Commissioners granted a Certificate of Incorporation of the Trustees of the Charity under the name The Trustees of the Charity of the Handmaids of the Blessed Sacrament and of Charity.

Objectives and activities

The Charity's objectives as defined in the governing document are: to pay or apply the trust fund or the income thereof for such charitable purposes connected with the Roman Catholic religion as the trustees shall from time to time or at any time with the consent of the Reverend Mother think fit.

Public Benefit

We refer to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Achievements and performance

The Mother House of the Order is in Spain and the Sisters' convent (Adoratrices) at 38/39 Kensington Square is one of many houses throughout the world. The sisters have established a hostel consisting of nineteen rooms with a total of twenty beds, to help create a secure, safe and mutually supportive environment for individual development, a home away from home.

The Handmaids of the Blessed Sacrament and of Charity

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Financial review

The activities during the year resulted in an increase in funds of £6,767 (2024: £69,895). The funds at the year end were £863,014 (2024: £856,247).

Reserves

The Trust's reserves at the yearend totalled £115,517 (2024: £170,160) which is arrived at after removing the value of the functional property and its fittings. There are no restricted or designated funds. The Trustees continued to maintain reserves during the period appropriate to meet the future charitable objectives of the charity, with the aim of maintaining the fund to enable the charity to continue to provide hostel services.

The charity maintains sufficient free reserves (excluding the functional property) to provide continuity of the charity's objects for at least 6 months without receiving any additional income.

The charity is dependent on its functional property in Kensington and any unforeseen damage to this property, such as a fire, represents the largest risk to the charity's ability to continue operations. The Trustees ensure that the property is adequately insured in the event of any such catastrophe and the levels of insurance are reviewed on a regular basis.

The Trustee's believe the charity has sufficient reserves to sustain the charity for at least 6 months.

Plans for future periods

Adoratrices
The Trustees plan to continue providing hostel services at the Adoratrices Convent for the foreseeable future.

The Rahab Project
The Trustees have maintained their support by the payment of donations to The Rahab Project which is an independent registered charity. The regular donations have in part been used to support the project manager's salary during the year, who works to fulfil the charity's objectives of bringing relief to women in need by reason of social or economic disadvantage; in particular those at risk of, involved in or affected by sexual exploitation.

Consent of the donations to The Rahab Project was given by the approval of the Trustees of Handmaids of the Blessed Sacrament and of Charity in accordance with the Charity's objects.

The core activities:

Community engagement: Outreach - weekly welfare visits to the women where they work, prisons, immigration detention centres

Rahabs emergency accomodation - temporary safe accommodation for women in crisis or transition, where they can experience 'everyday life' whilst receiving practical and emotional support towards independent living.

The Charity has delivered a more integrated, flexible approach for women to be able to transition between the different types of support they need relative to their individual circumstances and choices.

The Trustees provide both financial and human resources to continue the mission of Adoratrices. They are happy with the progression of Rahab Project and have agreed to maintain their support into future.

The Handmaids of the Blessed Sacrament and of Charity

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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.

The trustees' annual report was approved on 19/08/2026 and signed on behalf of the board of trustees by:

Sister Duly Mathew
Trustee

Sister Mary Chennattu Joseph
Trustee

The Handmaids of the Blessed Sacrament and of Charity

Independent Examiner's Report to the Trustees of The Handmaids of the Blessed Sacrament and of Charity

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of The Handmaids of the Blessed Sacrament and of Charity ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 Commissioner.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of 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 accounts 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 matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, and the Regulations have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Colin Reid FCA
Independent Examiner

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

The Handmaids of the Blessed Sacrament and of Charity

Statement of Financial Activities

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 **Total funds** £	2024 Total funds £
Income and endowments				
Donations and legacies	**4**	220,507	**220,507**	219,947
Investment income	**5**	970	**970**	795
Other income	**6**	15,727	**15,727**	15,794
Total income		237,204	**237,204**	236,536
Expenditure				
Expenditure on charitable activities	**7,8**	230,437	**230,437**	166,641
Total expenditure		230,437	**230,437**	166,641
Net income and net movement in funds		6,767	**6,767**	69,895
Reconciliation of funds				
Total funds brought forward		856,247	**856,247**	786,352
Total funds carried forward		863,014	**863,014**	856,247

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The Handmaids of the Blessed Sacrament and of Charity

Statement of Financial Position

31 December 2025

	Note	2025 £	2025 £	2024 £
Fixed assets				
Tangible fixed assets	14		747,497	686,087
Current assets				
Cash at bank and in hand		219,024		266,942
Creditors: amounts falling due within one year	15	103,507		96,782
Net current assets			115,517	170,160
Total assets less current liabilities			863,014	856,247
Net assets			863,014	856,247
Funds of the charity				
Unrestricted funds			863,014	856,247
Total charity funds	16		863,014	856,247

These financial statements were approved by the board of trustees and authorised for issue on 19/09/2026, and are signed on behalf of the board by:

Sister Doly Mathew
Trustee

Sister Mary Chennattu Joseph
Trustee

The Handmaids of the Blessed Sacrament and of Charity

Notes to the Financial Statements

Year ended 31 December 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the registered office is Hunters, 9 New Square, London, WC2A 3QN. The principal place of business address is Adoratrices Convent, 38/39 Kensington Square, London, W8 5HP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements are presented on an accruals basis.

The financial statements are prepared in sterling, which is converted from euros which is the functional currency of the entity.

Going concern

The trustees have considered the potential business impact of the events in Ukraine with particular reference to how these may disrupt their business model, strategy and operations. The members are satisfied that these reviews showed no material risks to the business and conclude that the financial statements should continue to be prepared on a going concern basis.

Overall, the trustees are satisfied that the review showed no material risks to the business and conclude the financial statements should continue to be prepared on a going concern basis.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

The Handmaids of the Blessed Sacrament and of Charity

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from hostel contributions is recognised on receipt.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

The Handmaids of the Blessed Sacrament and of Charity

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold Property	-	1% straight line
Fixtures and Fittings	-	7% reducing balance
Equipment	-	10% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

The Handmaids of the Blessed Sacrament and of Charity

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

3. Accounting policies *(continued)*

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Hostel contributions	179,054	**179,054**	183,758	183,758
General Donations and Donations in respect of pensions	13,853	**13,853**	6,189	6,189
Community Income	27,600	**27,600**	30,000	30,000
	220,507	**220,507**	219,947	219,947

5. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	970	**970**	795	795

6. Other income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Other income	15,727	**15,727**	15,794	15,794

The Handmaids of the Blessed Sacrament and of Charity

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Provision of hostel & support services	153,522	**153,522**	100,658	100,658
Donations in support of the charitable objectives	28,062	**28,062**	30,216	30,216
Rahab project	10,000	**10,000**	10,000	10,000
Support costs	38,853	**38,853**	25,767	25,767
	230,437	**230,437**	166,641	166,641

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Provision of hostel & support services	153,522	26,820	**180,342**	130,296
Donations in support of the charitable objectives	28,062	–	**28,062**	30,216
Rahab project	10,000	–	**10,000**	10,000
Governance costs	–	12,033	**12,033**	(3,871)
	191,584	38,853	**230,437**	166,641

9. Analysis of support costs

	Hostel £	**Total 2025 £**	Total 2024 £
Communications and IT	1,844	**1,844**	1,210
General office	–	–	2,548
Finance costs	87	**87**	27
Governance costs	12,033	**12,033**	(3,871)
Office expenses	760	**760**	853
Depreciation	17,471	**17,471**	15,070
Sundry Expenses	2,004	**2,004**	4,680
Motor expenses	4,644	**4,644**	5,250
	38,843	**38,843**	25,767

10. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	**17,481**	15,070
Foreign exchange differences	**5,164**	(9,041)

The Handmaids of the Blessed Sacrament and of Charity

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

11. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**2,975**	2,706

12. Staff costs

The average head count of employees during the year was 3 (2024: 3).

No employee received employee benefits of more than £60,000 during the year (2024: £Nil).

13. Trustee remuneration and expenses

No remuneration, benefits from employment or expenses were paid by the charity or a related entity to the trustees.

14. Tangible fixed assets

	Freehold Property	Fixtures and Fittings	Equipment	**Total**
	£	£	£	£
Cost				
At 1 January 2025	1,113,325	52,233	61,522	**1,227,080**
Additions	–	78,891	–	**78,891**
At 31 December 2025	1,113,325	131,124	61,522	**1,305,971**
Depreciation				
At 1 January 2025	452,886	46,864	41,243	**540,993**
Charge for the year	11,133	4,320	2,028	**17,481**
At 31 December 2025	464,019	51,184	43,271	**558,474**
Carrying amount				
At 31 December 2025	649,306	79,940	18,251	**747,497**
At 31 December 2024	660,439	5,369	20,279	686,087

15. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	**7,775**	6,107
Other creditors	**95,732**	90,675
	103,507	96,782

The Handmaids of the Blessed Sacrament and of Charity

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025 £	Income £	Expenditure £	**At 31 December 2025 £**
General funds	856,247	237,204	(230,437)	**863,014**

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
General funds	786,352	236,536	(166,641)	856,247

17. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	747,497	**747,497**
Current assets	219,024	**219,024**
Creditors less than 1 year	(103,507)	**(103,507)**
Net assets	863,014	**863,014**

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	686,087	686,087
Current assets	266,942	266,942
Creditors less than 1 year	(96,782)	(96,782)
Net assets	856,247	856,247

18. Related parties

Sister Doly Mathew is a Trustee of both the Rahab Project and Handmaids of the Blessed Sacrament and of Charity. During the year, Handmaids of the Blessed Sacrament and of Charity made donations of £10,000 (2024: £10,000) to the Rahab Project.

The charity has received donations from the Rahab Project of £11,000 (2024: £11,000) for the use of their office.

The Handmaids of the Blessed Sacrament and of Charity

Management Information

Year ended 31 December 2025

The following pages do not form part of the financial statements.

The Handmaids of the Blessed Sacrament and of Charity

Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Hostel contributions	**179,054**	183,758
General Donations and Donations in respect of pensions	**13,853**	6,189
Community Income	**27,600**	30,000
	220,507	219,947
Investment income		
Bank interest receivable	**970**	795
Other income		
Other income	**15,727**	15,794
Total income	**237,204**	236,536
Expenditure		
Expenditure on charitable activities		
Purchases	**11,959**	10,389
Rates and water	**4,146**	5,206
Light and heat	**18,130**	22,412
Repairs and maintenance	**97,663**	48,019
Insurance	**6,778**	6,455
Other establishment	**1,844**	1,210
Motor vehicle expenses	**14,846**	8,177
Other motor/travel costs	**4,644**	5,250
Legal and professional fees	**6,956**	5,197
Telephone	**–**	2,548
Other office costs	**760**	853
Depreciation	**17,481**	15,070
Impairment	**27,600**	30,000
Foreign exchange gain/loss	**5,164**	(9,041)
Other charitable expenditure/donations	**462**	216
Sundry expenses	**2,004**	4,680
Rahab project	**10,000**	10,000
	230,437	166,641
Total expenditure	**230,437**	166,641
Net income	**6,767**	69,895

The Handmaids of the Blessed Sacrament and of Charity

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Expenditure on charitable activities		
Provision of hostel & support services		
Activities undertaken directly		
Hostel - Food and provisions	**11,959**	10,389
Hostel - Rates and water	**4,146**	5,206
Hostel - Light and heat	**18,130**	22,412
Hostel - Repairs and maintenance	**97,663**	48,019
Hostel - Insurance	**6,778**	6,455
Hostel - Laundry and cleaning	**14,846**	8,177
	153,522	100,658
Support costs		
Support Hostel - Public relations	**1,844**	1,210
Support Hostel - Motor and travel	**4,644**	5,250
Support Hostel - Subscriptions	**87**	27
Support Hostel - Telephone	**–**	2,548
Support Hostel - Office expenses	**760**	853
Support Hostel - Depreciation	**17,481**	15,070
Support Hostel - Sundry expenses	**2,004**	4,680
	26,820	29,638
Donations in support of the charitable objectives		
Activities undertaken directly		
Transfer to community	**27,600**	30,000
Other charitable activities - Other charitable expenditure/donations	**462**	216
	28,062	30,216
Rahab project		
Activities undertaken directly		
Rahab Project - Donations	**10,000**	10,000
Governance costs		
Audit and accountancy fees	**2,975**	2,706
Governance costs - legal and other professional fees	**3,894**	2,464
Governance costs - foreign exchange gain/loss	**5,164**	(9,041)
	12,033	(3,871)
Expenditure on charitable activities	**230,437**	166,641