Charity registration number:
England and Wales 230948
Scotland: SC052048

THE SOCIETY OF ST PAUL THE APOSTLE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Shaw Gibbs (Audit) Limited
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

THE SOCIETY OF ST PAUL THE APOSTLE

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THE SOCIETY OF ST PAUL THE APOSTLE

REFERENCE AND ADMINISTRATIVE DETAILS

Chairman	Rev Fr (Dr) Joshy Joseph Thumpakattu
Trustees	Rev Fr (Dr) Joshy Joseph Thumpakattu Rev Fr Jose Jereus Bangcaya Rev Fr Joby Varghese Madan Rev Fr Shinto Joseph Karimattathil
Principal office	Morpeth Terrace Victoria London SWIP 1EP
Charity registration number	England and Wales: 230948 Scotland: SC052048
Solicitors	Martin Shepherd Solicitors LLP 753 High Road North Finchley London N12 8LG
Independent auditor	Shaw Gibbs (Audit) Limited Salatin House 19 Cedar Road Sutton Surrey SM2 5DA

TRUSTEES' REPORT

The trustees present the annual report together with the financial statements and auditors' report of the charity for the year ended 31 December 2025. The trustees have adopted the provisions 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objects and aims

The Society, through the activities of its priests and brothers, aims to spread the Gospel through the media of social communication as expressed in the constitution and other official documents of the Society of St Paul the Apostle.

The original trust deed dated 10th November 1955 and the supplemental trust deed dated 5th July 2021 requires the trustees to hold the trust fund and the income thereof upon trust to apply the same either as capital or as income for the advancement of the Roman Catholic religion in England and Wales by such lawful charitable means in keeping with the aims of the Society as the trustees think fit.

The society's main objectives are:

(a) the perfection of charity (to be attained through the spirit and practice of the evangelical counsels of poverty, chastity and obedience in common life) and the evangelisation of humankind through its apostolic activity in and through the media of social communication.

(b) to assist all sections of the society and especially the simple, the poor and the masses far away from truth and religion to a better knowledge of the truth about Jesus Christ and the Christian religion, and with that object, and generally, to promote the circulation of and to disseminate books, other publications and audio visual products inculcating and advancing the truth about Jesus Christ, his sacrifice mission and the Good News of God's love for humankind.

Significant activities

The Charity consists of the St Paul multimedia centres in London and Birmingham, and the Community and Publishing Divisions. Surplus stocks of books are stored in the St Paul distribution centre in Manchester.

The St Paul distribution centre in Manchester became a wholesale division of St Paul, engaged in the distribution and promotion of books and products from the UK and overseas, covering a wide range of subjects. It stocks and distributes St Paul publications, books and products from other publishers and distributors for which St Paul has distribution rights.

The St Paul centre in Manchester has enabled improved logistics and distribution of St Paul publications within the UK and outside.

TRUSTEES' REPORT (CONTINUED)

Public benefit

The trustees have had regard to the Charity Commission's guidance on public benefit.

One of the Society's principal commitments is to integrate its mission with the pastoral activity of the Church at both the universal and local levels. Through its religious community of priests and brothers, the Society cooperates with local Churches in the field of social communication, aligning its programmes with those of the Church.

In addition to using the media of social communication for evangelisation, the Society trains people to use these media for their personal well-being and development, for healthy recreation, and for spiritual growth.

Through suitable publications and resources, the Society contributes to the education of readers, viewers, and listeners. By giving particular attention to the content of its publications, it also undertakes formative and educational initiatives in support of schools, institutes, and associations.

The Society seeks to evangelise the more educated classes, those representing the fields of letters, science, and the arts, who often influence public opinion. With this in mind, the Society encourages its members to cultivate specialised research studies. After completing their studies, the trained personnel continue to contribute to the editorial section of the Publishing department. Besides, the Society has sent another member for specialisation in a Publishing-related programme, which he is currently doing, besides helping with the Society's activities.

This approach reflects the Pauline mission of proclaiming the Gospel through the means of social communication while also forming audiences to engage critically and constructively with media.

Achievements and performance

Charitable activities

It is the policy of the Charity to further the advancement of the Roman Catholic religion by undertaking a range of charitable activities.

The principal charitable activities of the St Paul multimedia centres are the dissemination of books, periodical publications, CDs, DVDs, mini media, etc that contribute to pre-evangelisation and furtherance of the Roman Catholic faith so that all human thought and knowledge will be permeated by the Gospel.

The principal charitable activities of the Community and Publishing Divisions are that of looking after the community of priests and brothers of the society and publishing books and multimedia products.

Fundraising activities

The principal fundraising activities of the Charity are the trading activities to achieve the charitable objectives, carried out through the St Paul multimedia centres, publishing and distribution activities. The Charity does not carry out significant fundraising from the public; it does not engage in any fundraising activities directly or indirectly. The Charity has converted a building into residential flats to generate a consistent source of additional funds to achieve its objectives.

TRUSTEES' REPORT (CONTINUED)

Financial review

Financial position

The London multimedia centre is the central point of all operations of the Society of St Paul the Apostle, including publishing, distribution and multimedia, and it provides support to the other multimedia centres in Birmingham and Leeds. The Society believes that these centres serve and contribute to the objectives of the Charity. The operations in these centres are regularly reviewed to ensure that they achieve their stated goals.

The Charity helped to form a trust in Scotland, and the multimedia centre in Edinburgh began its activities in November 2022. Moreover, the trust in England continues to support the well-being of its members residing in Scotland. This is because the Society's new initiative is still working to attain full financial independence. Hence, the Charity continues to help its members in Edinburgh, as its mission and objectives remain the same. The Society hopes that the operations and activities in Scotland will become completely independent by December 2026. The Charity has ceased its multimedia centre operations in Leeds (Hinsley Hall), as the Landowner (Diocese of Leeds) has requested that the Charity vacate the premises. In line with their request, we have ceased operations in Leeds from 1 June 2025

The net income for the year was £275,231.

Total income for the year was £1,858,671 an increase of £121,722 on 2024. The increase in income reflects a bigger foot fall in the centres along with the investment in the website for online sales. Total expenditure was £1,583,440, a decrease of £85,037 on 2024.

At 31 December 2025, total funds were £3,579,253 (2024: £3,304,022) with unrestricted funds of £2,604,735 and endowment fund of £974,518. Endowment funds represent a permanent endowment being a contribution made by the Society of St Paul, Maynooth, Ireland, for the acquisition of the freehold property of the charity. Further information regarding the endowment can be found on note 19 to the financial statements.

Investment policy and objectives

The Society has decided to continue investing more in updating its website and online marketing to reach a larger number of people. Therefore, it revamped the existing website for greater functionality and more products displayed. The website and online activities need to be further strengthened, and its activities need to be further corroborated for full growth and goal achievement.

Reserves policy

The Reserves Fund represents the unrestricted funds arising from past operating results. It also represents the free reserves of the Society, which includes its fixed assets. The trustees are satisfied that the cash reserves of £360,593 are sufficient to meet the medium term direct charitable expenditure.

Going concern

The charity and its activities are back to pre-COVID times. There are no significant concerns regarding its operations. However, the rising cost of operational activities is a concern. The legacy of prudent financial management over many years and the Charity's strong position in its market have enabled it to continue pursuing its objectives.

TRUSTEES' REPORT (CONTINUED)

Future plans

Since the Charity has ceased operations in Leeds, it is seeking for a suitable location to open a new multimedia centre. However, this depends on the Trust's financial situation to venture into a new opening, as it would require financial backing for its operations.

Aligned with one of the Trust's main goals, the charity seeks to boost its evangelisation efforts through digital platforms. Accordingly, the Trust will continue to invest more in its digital platform. As messengers of God's word, we use online tools to reach a broader audience.

Structure, governance and management

Governing document

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The accounts accompanying this report are the accounts of the charitable trust of the Province of England and Wales. The trust is governed by a trust deed dated 10th November 1955 and the supplemental trust deed dated 5th July 2021, registered with the Charity Commission as 'The Society of St Paul the Apostle', charity registration number 230948 and also the charitable trust registered in Scotland as 'Society of St Paul' charity registration number SCO52048.

Recruitment and appointment of Trustees

The trustees are appointed by a deed of appointment between the new trustees and the continuing trustees. The trustees are from the Religious Community of the Society of St Paul.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Rev Fr (Dr) Joshy Joseph Thumpakattu
	Rev Fr Jose Mathew (resigned 10 April 2025)
	Rev Fr Celso Celeste Godilano (resigned 10 April 2025)
	Rev Fr Jose Jereus Bangcaya
	Rev Fr Joby Varghese Madan (appointed 10 April 2025)
	Rev Fr Shinto Joseph Karimattathil (appointed 10 April 2025)

TRUSTEES' REPORT (CONTINUED)

Decision making
The Society's mission involves the use of substantial assets and this brings with it, as a consequence, complex and wide-ranging administrative tasks. The board of trustees, who are members of the Society, are responsible for the acquisition and management of all material goods needed for furthering the Society's charitable objectives. A wider consultation and deliberation is undertaken when a major decision or investment is required which involves the Directors of Publication, Media Management and Multimedia Centres.

Wider network
The Society of St Paul the Apostle is an international Roman Catholic religious congregation founded in Alba, Italy in 1914. The general governing body is located in Rome. The Society is divided into a number of separate provinces in various parts of the world.

Related parties
The Society of St Paul the Apostle, London is the head office of the mission for the U.K. It is closely associated with the mission and activities in Maynooth, Ireland, as both same societies share the same goal and mission. For the Society of St Paul, UK and Ireland are considered as one region and any trading transactions between these two societies is treated as in the normal course of business.

All other societies in the various countries are independent and only related as being under the same religious congregation. However, any trading transactions with societies in the various countries are treated as in the normal course of business.

Risk management
The trustees have conducted a review and assessed the major risks to which the charity is exposed, in particular those in relation to the operations and finances of the Charity. They are satisfied that a risk mitigation procedure appropriate for their expansion has been implemented.

TRUSTEES' REPORT (CONTINUED)

Reference and Administrative Details

Charity registration numbers:	England and Wales: 230948 Scotland: SC052048
Principal office:	Morpeth Terrace Victoria London SWIP 1EP

Trustees
The trustees in office during the year were as stated in the organisational structure.

The titles to the certain properties have been held in the name of founder trustees and other trustees who are no longer on the board. They are the late Rev Fr Sebastian Karamvelil SSP, Rev Fr Aderico Dolzani SSP and Rev Fr Joseph Nechikattil SSP. All of them were or are members of the religious congregation. The Society is in the process of transferring the titles to the current trustees.

Rev Fr Joby Madan SSP is the Chief Executive of the Society and is in charge of the Social Media Management. He together with the other trustees is actively involved in the day-to-day affairs of the Society. The senior management to whom the trustees delegate the day-to-day management responsibilities are:

Senior management	Dr Christopher Shell, London Multimedia Centre
	Mr Lorenzo Torri, Birmingham Multimedia Centre
	Mr Valerio Colombo, Manchester St Pauls Distribution
	Fr Shinto Joseph, Finance/Accounts
	Mr George Vincent, Manchester St Pauls Distribution
Independent auditor:	Shaw Gibbs (Audit) Limited Salatin House 19 Cedar Road Sutton Surrey SM2 5DA
Solicitors:	Martin Shepherd Solicitors LLP 753 High Road North Finchley London N12 8LG

TRUSTEES' REPORT (CONTINUED)

Events since the end of the year
Information relating to events since the end of the year is given in the notes to the financial statements.

Disclosure of information to auditor
Each member has taken steps that they ought to have taken as a member in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The Trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Reappointment of auditor
A resolution for the re-appointment of Shaw Gibbs (Audit) Limited as auditors will be proposed at the forthcoming annual general meeting.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the Trustees to prepare financial statements for each financial 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The Trustees 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 annual report was approved by the Trustees of the charity on 30 October 2026 and signed on its behalf by:



.....
Rev Fr Joby Varghese Madan
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SOCIETY OF ST PAUL THE APOSTLE

Opinion

We have audited the financial statements of The Society of St Paul The Apostle (the 'charity') for the year ended 31 December 2025, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, including 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 and the Charities and Trustee Investment (Scotland) Act 2005.

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 responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements 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

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SOCIETY OF ST PAUL THE APOSTLE (CONTINUED)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements 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 financial statements 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

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities (Accounts and Report) Regulations 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 8), the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are 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 Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor Responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SOCIETY OF ST PAUL THE APOSTLE (CONTINUED)

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- we identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We considered the nature of the charity's sector and its control environment, and reviewed the charity's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also identified the laws and regulations applicable to the charity through discussions with the Trustees and other management, and from our cumulative audit, knowledge and experience of the charity.

We obtained an understanding of the legal and regulatory framework that the charity operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the Charities Act 2011, The Charities and Trustee Investment (Scotland) Act 2005, the Charities SORP, and UK financial reporting standards as issued by the Financial Reporting Council; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included the charity's regulatory requirements and employment legislation.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls and policies in place to mitigate risks of fraud and non-compliance with laws and regulations.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SOCIETY OF ST PAUL THE APOSTLE (CONTINUED)

- enquiring of the Trustee concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of Trustee meetings, reviewing internal audit reports and reviewing correspondence with the Charity Commission.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available 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 Trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act, Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our work has been undertaken so that we might state to the Trustees those matters we are required to state to Trustees in an auditors' 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 its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Shaw Gibbs

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Shaw Gibbs (Audit) Limited, Statutory Auditor
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

30 October 2026

Shaw Gibbs (Audit) Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE SOCIETY OF ST PAUL THE APOSTLE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds £	Endowment funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Other trading activities	2	1,787,202	-	1,787,202	1,665,638
Investment income	3	71,469	-	71,469	71,311
Total income		1,858,671	-	1,858,671	1,736,949
Expenditure on:					
Raising funds	4	1,199,876	-	1,199,876	1,206,471
Charitable activities	5	341,472	-	341,472	430,788
Other expenditure	6	42,092	-	42,092	31,218
Total expenditure		(1,583,440)	-	(1,583,440)	(1,668,477)
Net income		275,231	-	275,231	68,472
Net movement in funds		275,231	-	275,231	68,472
Reconciliation of funds					
Total funds brought forward		2,329,504	974,518	3,304,022	3,235,550
Total funds carried forward	19	2,604,735	974,518	3,579,253	3,304,022

Income and expenditure relating to the two periods were all unrestricted.

All income and expenditure have arisen from continuing operations during the above two periods.

(REGISTRATION NUMBER: 230948)
BALANCE SHEET AS AT 31 DECEMBER 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	1,196,820	1,258,213
Fixed asset investments	12	1,400,000	1,400,000
		2,596,820	2,658,213
Current assets			
Stocks	13	981,178	939,685
Debtors	14	50,358	123,606
Cash at bank and in hand	15	360,593	277,658
		1,392,129	1,340,949
Creditors: Amounts falling due within one year	16	(125,160)	(359,023)
Net current assets		1,266,969	981,926
Total assets less current liabilities		3,863,789	3,640,139
Creditors: Amounts falling due after more than one year	17	(284,536)	(336,117)
Net assets		3,579,253	3,304,022
Funds of the charity:			
Endowment funds		974,518	974,518
Unrestricted income funds			
Unrestricted funds		2,604,735	2,329,504
Total funds	19	3,579,253	3,304,022

The financial statements on pages 13 to 31 were approved by the Trustees, and authorised for issue on 30 October 2026 and signed on their behalf by:



.....
Rev Fr Joby Varghese Madan
Trustee

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		275,231	68,472
Adjustments to cash flows from non-cash items			
Depreciation	4, 6	63,472	62,766
Investment income	3	(71,469)	(71,311)
		267,234	59,927
Working capital adjustments			
Increase in stocks	13	(41,493)	(130,135)
Decrease/(increase) in debtors	14	73,248	(24,567)
(Decrease)/increase in creditors	16	(237,915)	55,560
Net cash flows from operating activities		61,074	(39,215)
Cash flows from investing activities			
Interest receivable and similar income	3	71,469	71,311
Purchase of tangible fixed assets	11	(2,079)	(998)
Net cash flows from investing activities		69,390	70,313
Cash flows from financing activities			
Repayment of loans and borrowings	16	(47,529)	(29,033)
Net increase in cash and cash equivalents		82,935	2,065
Cash and cash equivalents at 1 January		277,658	275,593
Cash and cash equivalents at 31 December		360,593	277,658

All of the cash flows are derived from continuing operations during the above two periods.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Statement of compliance

The financial statements 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 UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Basis of preparation

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The trustees have considered the charity's financial position, liquidity and future performance together with financial projections for the charity and over the foreseeable future and have also reviewed the availability of banking facilities. After making enquiries, the trustees are satisfied that the charity has sufficient resources to continue in operation for the foreseeable future, being at least 12 months from the date of signing the financial statements. Accordingly, they continue to adopt the going concern basis in preparing the charity's financial statements.

1 Accounting policies (continued)

Judgements
The preparation of financial statements in conformity with Charities SORP (FRS 102) requires the trustees to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates. The judgements, estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are discussed below:

Valuation of freehold property held as investment
The freehold property was revalued at the year end to its fair value on the basis of market value. Market value represents the figure that would appear in a hypothetical contract of sale between a willing buyer and a willing seller. Market value is estimated without regard to costs of sale. Property valuation is inherently subjective and contains a number of assumptions upon which the trustees have based their valuation of the charity's properties. The assumptions on which the valuation have been based include, but are not limited to, matters such as recent comparable market transactions on arm's length terms, the tenure and tenancy details for the properties, ground conditions at the properties and the structural condition of the properties. The carrying amount at the year end is £1,400,000 (2024: £1,400,000).

Income
All income is recognised in the Statement of Financial Activities. Once the Charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Raising funds

Raising funds for its charitable purposes includes all expenditure towards costs of sales and other costs of generating funds from the multimedia centres and publishing activity. The investment management costs represent the estate agent's costs for letting and managing of the investment property.

Charitable activities

Charitable activities include providing facilities and services to the public through the multimedia centres as well as publishing books and multimedia products. The charitable activities also include supporting and looking after the community of priests and brothers of the religious order.

1 Accounting policies (continued)

Support costs
Cost allocation involves judgement to some extent, and the Society had to consider the cost-benefit of detailed calculations and record keeping. The support costs include an element attributable to the trading activity for the multimedia centres and publishing activities. Hence these are allocated towards the expenditure on raising funds as cost of other trading activities. A portion of the running costs of the multimedia centres, the publishing activities and support of the community is attributable to charitable activities. The trustees are of the opinion that the basis of allocation is fair and reasonable.

Taxation
The charity is exempt from tax on its charitable activities.

Depreciation and amortisation

Asset class	Depreciation method and rate
Fixtures & fittings	25% on a reducing balance basis.
Computer & equipment	25% on a reducing balance basis.

The freehold land and buildings are shown on the balance sheet at cost, including any improvement cost. The buildings are in constant use in furtherance of the Society's charitable objectives and are properly maintained to standards that ensure that their residual value is not less than their book value. The trustees consider the expected life of the property to be between 25 and 50 years. Accordingly, depreciation is provided as follows:

Office & residential - 2% on a straight line basis.
Warehouse - 4% on a straight line basis.

Short leasehold property is shown on the balance sheet at cost less depreciation. Depreciation is provided so as to write off the cost of the leasehold property over the remaining period of the lease.

Investment properties
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised as unrealised gains/losses in the funds.

Stock
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

1 Accounting policies (continued)

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the Society and that have not been designated for other purposes.

1 Accounting policies (continued)

Endowment funds are monies which must be held indefinitely as capital dependent on the type of endowment. A permanent endowment is an asset or cash given to the charity to be held in perpetuity as capital. An expendable endowment is an asset or cash given to the charity to be held as capital with trustees having the power to use the capital for income. When such power is exercised the expendable endowment is transferred to unrestricted funds. The income generated from endowment funds can be used for general purposes and is credited directly to unrestricted funds.

Revaluation reserve funds are unrestricted funds. They constitute the surplus or deficit on revaluation of investment that is recognised in the financial statements.

Leasing commitments
Where assets are financed by leasing agreements that give rights approximating to ownership (finance leases), the assets are treated as if they had been purchased outright. The amount Capitalised is the present value of the minimum lease payments payable during the lease term. The corresponding leasing commitments are shown as obligations to the lessor.

Lease payments are treated as consisting of capital and interest elements, and the interest is charged to the profit and loss account in proportion to the balance outstanding.

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

Pensions and other post retirement obligations
The Charity operates a defined contribution pension scheme. Contributions payable to the Charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2 Income from other trading activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Trading income;			
Sales - Multimedia centres	1,677,362	1,677,362	1,599,509
Sales - Publishing & distribution	99,546	99,546	65,849
Royalties received	1,800	1,800	280
Other income	8,494	8,494	-
	1,787,202	1,787,202	1,665,638

Income from other trading activities in the prior year was unrestricted.

3 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Income from rents	71,469	71,469	71,311

Investment income in the prior year was unrestricted.

4 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Purchases	853,249	853,249	849,073
Post & Freight	33,828	33,828	32,720
Travel & subsistence	23,361	23,361	24,630
Advertisement & promotion	1,250	1,250	1,843
Allocated support costs	288,188	288,188	298,205
	1,199,876	1,199,876	1,206,471

Expenditure on raising funds in the prior year was unrestricted.

5 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2025 £	2024 £
Multimedia centres & publishing	201,312	68,724	270,036	384,247
Community	71,436	-	71,436	46,541
	272,748	68,724	341,472	430,788

All expenditure on charitable activities in the prior year was unrestricted.

6 Other expenditure

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Audit fees			
Audit of the financial statements	8,000	8,000	7,350
Other fees paid to auditors	34,092	34,092	23,868
	42,092	42,092	31,218

7 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Trustees' expenses
There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	262,509	227,908
Social security costs	24,910	13,603
Pension costs	7,617	6,130
	295,036	247,641

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Multimedia centres	10	11
Mail order	2	2
Publishing & distribution	1	1
	13	14

No employee received emoluments of more than £60,000 during the year

9 Auditors' remuneration

	2025 £	2024 £
Audit of the financial statements	8,000	7,350
Other fees to auditors		
All other non-audit services	34,092	23,868

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Freehold properties £	Short leasehold £	Furniture and fittings £	Computer equipment £	Total £
Cost					
At 1 January 2025	1,283,577	834,251	181,624	58,489	2,357,941
Additions	-	-	-	2,079	2,079
At 31 December 2025	1,283,577	834,251	181,624	60,568	2,360,020
Depreciation					
At 1 January 2025	191,038	697,402	157,412	53,876	1,099,728
Charge for the year	31,350	21,046	8,364	2,712	63,472
At 31 December 2025	222,388	718,448	165,776	56,588	1,163,200
Net book value					
At 31 December 2025	1,061,189	115,803	15,848	3,980	1,196,820
At 31 December 2024	1,092,539	136,849	24,212	4,613	1,258,213

Included in the cost of freehold properties is freehold land & building of £1,283,577 (2024: £1,283,577) of which £430,551 (2024: £430,551) is represented by a permanent endowment.

The title to one of the two freehold properties has been held in the name of founder trustees and other trustees who are no longer on the board. They are the late Rev Fr Sebastian Karamvelil SSP, Rev Fr Aderico Dolzani SSP and Rev Fr Joseph Nechikattil SSP. All of them were or are members of the religious congregation. The Society is in the process of transferring the title to the current trustees.

12 Investment property

	Investment properties £
Valuation	
At 1 January 2025 and at 31 December 2025	1,400,000
Provision	
At 1 January 2025 and at 31 December 2025	-
Net book value	
At 31 December 2025	1,400,000
At 31 December 2024	1,400,000

The title to the property has been held in the name of founder trustees and other trustees who are no longer on the board. They are the late Rev Fr Sebastian Karamvelil SSP and Rev Fr Joseph Nechikattil SSP. Both of them were or are members of the religious congregation. The Society is in the process of transferring the title to the current trustees.

The original cost together with any improvement cost of a freehold land and building is classified as investment property, of which £543,967 (2024 - £543,967) is represented by a permanent endowment.

The charity's investment property was valued by the trustees at 31 December 2025 on the basis of market value. Market value represents the figure that would appear in a hypothetical contract of sale between a willing buyer and a willing seller. Market value is estimated without regard to costs of sale.

If investment property were stated on an historical cost basis rather than a fair value basis, the amount would have been £972,767 (2024 - £972,767).

13 Stock

	2025 £	2024 £
Books and other articles	981,178	939,685

14 Debtors

	2025	2024
	£	£
Trade debtors	22,677	94,906
Prepayments	26,351	26,351
Other debtors	1,330	2,349
	50,358	123,606

15 Cash and cash equivalents

	2025	2024
	£	£
Cash at bank	360,593	277,658

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	27,673	284,758
Other loans	32,998	28,945
Other taxation and social security	57,734	27,315
Other creditors	1,202	18,005
Accruals	5,553	-
	125,160	359,023

Other loans include loans from the Society of St Paul, Maynooth, Ireland. (See below)

17 Creditors: amounts falling due after one year

	2025	2024
	£	£
Other loans	262,346	313,928
Other payables	22,190	22,189
	284,536	336,117

17 Creditors: amounts falling due after one year (continued)

Other loans include loans from the Society of St Paul, Maynooth, Ireland. The loan is a foreign currency loan, interest-free, unsecured and repayable in instalments.

	2025 £	2024 £
between one and two years	30,539	28,945
between two and five years	91,616	115,780
repayable in instalments over 5 years	140,191	169,203
	262,346	313,928

18 Obligations under leases

The total value of future minimum lease payments was as follows:

	2025 £	2024 £
Within one year	98,165	98,165
In two to five years	392,660	398,660
In over five years	49,082	100,165
	539,907	596,990

The amount of non-cancellable operating lease payments recognised as an expense during the year was £98,165 (2024: £98,165).

19 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Balance at 31 December 2025 £
Unrestricted funds				
General fund	1,939,528	1,858,671	(1,583,440)	2,214,759
Revaluation reserve fund	389,976	-	-	389,976
Total unrestricted funds	2,329,504	1,858,671	(1,583,440)	2,604,735
Endowment funds				

19 Funds (continued)

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Balance at 31 December 2025 £
Regional permanent endowment	974,518	-	-	974,518
Total funds	3,304,022	1,858,671	(1,583,440)	3,579,253

19 Funds (continued)

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General fund	1,871,056	1,736,949	(1,668,477)	1,939,528
Revaluation reserve fund	389,976	-	-	389,976
Total unrestricted funds	2,261,032	1,736,949	(1,668,477)	2,329,504
Endowment funds				
Regional permanent endowment	974,518	-	-	974,518
Total funds	3,235,550	1,736,949	(1,668,477)	3,304,022

General fund
Unrestricted funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the Society and that have not been designated for other purposes.

Revaluation reserves fund
Revaluation reserve funds are unrestricted funds. They constitute the surplus or deficit on revaluation of investment that is recognised in the financial statements.

Regional permanent endowment
The fund is the contribution made by the Society of St Paul, Maynooth, Ireland, the regional office of the Society, for the acquisition of the freehold property of the Charity. The amount was originally given as a loan and subsequently converted into an endowment. Income arising from the fund is unrestricted and can be used for the charitable activities of the Society.

20 Analysis of net assets between funds

	Unrestricted funds	Endowment funds	Total funds at 31 December
	General fund £	Regional permanent endowment £	2025 £
Tangible fixed assets	766,269	430,551	1,196,820
Fixed asset investments	856,033	543,967	1,400,000
Current assets	1,392,129	-	1,392,129
Current liabilities	(125,160)	-	(125,160)
Creditors over 1 year	(284,536)	-	(284,536)
Total net assets	2,604,735	974,518	3,579,253

	Unrestricted funds	Endowment funds	Total funds at 31 December
	General fund £	Regional permanent endowment £	2024 £
Tangible fixed assets	827,662	430,551	1,258,213
Fixed asset investments	856,033	543,967	1,400,000
Current assets	1,340,949	-	1,340,949
Current liabilities	(359,023)	-	(359,023)
Creditors over 1 year	(336,117)	-	(336,117)
Total net assets	2,329,504	974,518	3,304,022

21 Related party transactions

21 Related party transactions (continued)

During the year the charity made the following related party transactions:

The Society of St Paul, Maynooth, Ireland

The Society of St Paul, UK and the Society of St Paul, Ireland are both related in so far as the trustees of both charities belong to the same religious order.

At the balance sheet date the amount due to The Society of St Paul, Maynooth, Ireland was £295,344 (2024 - £342,873).

The loan is interest-free, unsecured and repayable in instalments.

22 Non-adjusting events after the financial period

There have been no significant events between the year end and the date of approval of these accounts which would require a change to, or disclosure in, the financial statements.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Other trading activities (analysed below)	1,787,202	1,665,638
Investment income (analysed below)	71,469	71,311
Total income	1,858,671	1,736,949
Expenditure on:		
Raising funds (analysed below)	(1,199,876)	(1,206,471)
Charitable activities (analysed below)	(341,472)	(430,788)
Support costs (analysed below)	(42,092)	(31,218)
Total expenditure	(1,583,440)	(1,668,477)
Net income	275,231	68,472
Net movement in funds	275,231	68,472
Reconciliation of funds		
Total funds brought forward	3,304,022	3,235,550
Total funds carried forward	3,579,253	3,304,022

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

	Total 2025 £	Total 2024 £
Other trading activities		
Sales - Multimedia centres	1,677,362	1,599,509
Sales - Publishing & distribution	99,546	65,849
Royalties received	1,800	280
Other income	8,494	-
	1,787,202	1,665,638
Investment income		
Rent receivable	71,469	71,311
	71,469	71,311
Raising funds		
Advertisement & promotion	(1,250)	(1,843)
Opening stock	-	(809,550)
Purchases - Multimedia	(849,472)	(898,180)
Purchases - Publishing & distribution	(3,777)	(81,028)
Closing stock	-	939,685
Post & Freight	(33,828)	(32,720)
Travel & subsistence	(23,361)	(24,630)
Hire of equipment	(3,238)	867
IT support & web	(24,019)	(16,978)
Bank & credit card charges	(31,731)	(24,853)
Salary & wages	(201,960)	(227,908)
Social security	(19,131)	(13,603)
Pensions	(5,859)	(6,130)
Other costs	(2,250)	(9,600)
	(1,199,876)	(1,206,471)
Charitable activities		
Rent	(113,071)	(151,448)
Rates and water	(9,374)	(8,704)
Light and heat	(14,952)	(18,787)
Insurance	(10,441)	(10,834)
Telephone	(18,701)	(30,287)
Postage and stationery	(12,900)	(9,654)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

	Total 2025 £	Total 2024 £
Hire of equipment	-	217
Sundries	(16,567)	(29,286)
Repairs - premises	(3,842)	(18,601)
IT support & web	-	(4,245)
Legal & professional	(1,428)	(97)
Royalties	(6,252)	(6,622)
Membership & subscriptions	(4,679)	(3,772)
Household & healthcare expenses	(29,082)	(46,889)
Bank & credit card charges	(638)	(6,213)
Exchange (gains)/losses	32,013	41,511
Depreciation of freehold property	(11,343)	(11,343)
Depreciation of freehold property	(20,000)	(20,000)
Depreciation of short leasehold property	(21,053)	(21,053)
Depreciation of fixtures and fittings	(8,357)	(7,017)
Depreciation of office equipment	(2,719)	(3,353)
Other costs	-	(2,400)
Salary & wages	(60,579)	(56,977)
Social security	(5,749)	(3,401)
Pensions	(1,758)	(1,533)
	(341,472)	(430,788)
Other expenditure		
Auditor's remuneration	(8,000)	(7,350)
Auditors' remuneration - non audit work	(34,092)	(23,868)
	(42,092)	(31,218)

Signable

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Parties involved with this document

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Audit history log

Date	Action
Fri, 30th Oct 2026 15:00:57 GMT	Envelope generated with fingerprint aa91392c4bfadf7a1e52fce0bc2bdca7 by jasmin.smith@shawgibbs.com (94.228.44.22)
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