Charity Registration No. 232463 (England and Wales)

THE CONGREGATION OF THE SISTERS OF ST BRIGID

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

THE CONGREGATION OF THE SISTERS OF ST BRIGID

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THE CONGREGATION OF THE SISTERS OF ST BRIGID

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Sr. Mary Kate Fingleton Sr. Mary Patricia Mulhall Sr. Catherine Carmel McEvoy Sr. Theresa Kilmurray (Resigned 08/07/2026)
Registered Charity Number in England and Wales	232463
Principal address	48 Springfield Road Windsor Berkshire SL4 3PQ United Kingdom
Independent examiner	Walsh O'Brien Harnett Chartered Accountants 104 Lower Baggot Street Dublin 2 Ireland
Bankers	Santander UK Bridle Road Bootle Merseyside L30 4GB United Kingdom
Solicitors	Charles Coleman LLP House 28 Beaumont 30 Beaumont Road Windsor SL4 1JP United Kingdom

THE CONGREGATION OF THE SISTERS OF ST BRIGID

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the Charity's [governing document], the Charities Act 2011 and "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
The Charity's Trust Deed states its principal objective to be "such charitable purposes which would advance the religious, educational and other charitable work for the time being carried on in England and Wales by, or under, the direction of the Society as Trustees with the approval of the Superior shall from time-to-time think fit".

Members of the Order undertake work in community-based programmes and local parish work, providing family support, helping the homeless and giving religious and material assistance.

Public Benefit
In setting the Charity's objectives, the Trustees have given due consideration to the Charity Commission's guidance on public benefit. How the Charity fulfils this obligation is covered in the section below.

Achievements and performance
The following is a summary of the activities that are undertaken by the members of the Charity to meet these objectives:

- volunteer work with the local church.
- involvement with an international NGO that works in conjunction with the United Nations on behalf of migrants, refugees and women and children in poverty.
- care of elderly Brigidine sisters.
- one-off donations to people with pressing needs as well as to a number of local and international charities based in the UK.

None of these activities carried out by the Sisters is remunerated. However, since each member of the Charity donates her pension or personal income to the Charity, the Charity provides accommodation, living expenses, medical or nursing care for each sister, as needed.

Financial review
At the end of the year ended 31 December 2025 the total funds of the Charity were £605,136 (2024: £599,826). Of this, £52,585 represents fixed assets needed for the work of the Charity.

The balance of £552,701 represents approximately eleven times the operating expenditure of the Charity which the Trustees consider to be sufficient to sustain the Charity's activities for the foreseeable future.

The Charity has ongoing commitment to the care of elderly sisters in the Community who devoted their lives to furthering the objectives of the Charity.

Risk Management
The Trustees have reviewed the major risks to which the Charity is exposed and seek to control these risks to mitigate any impact they may have on the Charity in the future.

Structure, governance and management

The Congregation of the Sisters of St. Brigid is an international religious order with an Ireland-UK Community. The IR-UK Community has a Charity in Ireland (Registered No: 6924) and a Charity in the UK (Registered No: 232463). The accounts accompanying this report are the accounts of the charitable trust on which the assets of the British side of the Ireland-UK Community (Registered No: 232463) are held and through which its charitable activities are accounted for. The trust is governed by a Trust Deed dated 1 May 1964 as amended by scheme of the Charity Commissioners dated 22 December 2003 and is registered with the Charity Commission, Charity Registration No. 232463.

The Charity is governed by the Trustees who work with an extended leadership team in overseeing the activities and administration of the Charity. Some responsibilities are delegated to various management groups but are monitored by the leadership team/Trustees.

The Community Leadership Team is appointed by the Congregational Leader and Team after consultation with the members.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Sr. Mary Kate Fingleton
Sr. Mary Patricia Mulhall
Sr. Catherine Carmel McEvoy
Sr. Theresa Kilmurray (Resigned 08/07/2026)

Post Balance Sheet Events

There have been no significant events affecting the Charity since the year-end.

The Trustees' Report was approved by the Board of Trustees.

Sr. Mary Kate Fingleton
Trustee

Sr. Mary Patricia Mulhall
Trustee

Dated: 16 September 2026

THE CONGREGATION OF THE SISTERS OF ST BRIGID

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the Charity as at the financial year end date and of the surplus or deficit of the Charity and otherwise comply with the Charities Act 2011.

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

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees confirm that they have complied with the above requirements in preparing the financial statements.

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. 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 Statement of Trustees' Responsibilities was approved by the Board of Trustees.

Sr. Mary Kate Fingleton
Trustee

Sr. Mary Patricia Mulhall
Trustee

Dated: 16 September 2026

THE CONGREGATION OF THE SISTERS OF ST BRIGID

INDEPENDENT EXAMINER'S REPORT

TO THE MEMBERS OF THE CONGREGATION OF THE SISTERS OF ST BRIGID

We report to the Members on our examination of the financial statements of The Congregation of the Sisters of St Brigid (the Charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

We report in respect of our examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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.

We 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 financial statements to be reached.



Ronan O'Brien
for and on behalf of Walsh O'Brien Harnett
Chartered Accountants
104 Lower Baggot Street
Dublin 2

Dated: 16 September 2026

THE CONGREGATION OF THE SISTERS OF ST BRIGID

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	**Unrestricted funds 2025** £	**Restricted funds 2025** £	**Total 2025** £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	**4**	59,638	-	59,638	59,262	-	59,262
Investments	**5**	16,343	-	16,343	25,124	-	25,124
Total income		75,981	-	75,981	84,386	-	84,386
Expenditure on:							
Charitable activities	**6**	70,521	-	70,521	57,745	-	57,745
Net income for the year		5,460	-	5,460	26,641	-	26,641
Transfers between funds		-	-	-	-	-	-
Net movement in funds		5,460	-	5,460	26,641	-	26,641
Fund balances at 1 January 2025		450,323	149,503	599,826	423,682	149,503	573,185
Fund balances at 31 December 2025		455,783	149,503	605,286	450,323	149,503	599,826

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE CONGREGATION OF THE SISTERS OF ST BRIGID

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	**9**		52,585		55,901
Current assets					
Debtors	**10**	1,400		5,400	
Cash at bank and in hand		555,288		541,226	
		556,688		546,626	
Creditors: amounts falling due within one year	**11**	(3,987)		(2,701)	
Net current assets			552,701		543,925
Total assets less current liabilities			605,286		599,826
Funds					
Restricted funds	**12**		149,503		149,503
Unrestricted funds					
Designated funds	**13**	455,783		450,323	
			455,783		450,323
			605,286		599,826

The financial statements were approved by the Board of Trustees on 16 September 2026

Sr. Mary Kate Fingleton
Trustee

Sr. Mary Patricia Mulhall
Trustee

THE CONGREGATION OF THE SISTERS OF ST BRIGID

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	**17**		(2,281)		322
Investing activities					
Investment income received		16,343		25,124	
Net cash generated from investing activities			16,343		25,124
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			14,062		25,446
Cash and cash equivalents at beginning of year			541,226		515,780
Cash and cash equivalents at end of year			555,288		541,226

1 General information

The Congregation of the Sisters of St Brigid is a Charity registered in England and Wales. The nature of the Charity's operations and its principal activities are set out in the Trustees' Report. The registered office is 48 Springfield Road, Windsor, United Kingdom.

2 Accounting policies

2.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

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 £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

2.2 Going concern

The financial statements have been prepared on a going concern basis. At the financial year end, the charity has unrestricted funds of £455,783. The Trustees are confident that the charity has adequate resources to continue in operational existence for at least 12 months from the date of approval of the financial statements. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

2.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised when there is sufficient evidence that the charity is entitled to the legacy, receipt is probable, and the amount can be measured reliably. This is typically when the grant of probate has been obtained and the executors have established that sufficient assets exist in the estate.

2 Accounting policies **(Continued)**

2.5 Expenditure

Expenditure is included in the Statement of Financial Activities when incurred and includes any attributable VAT which cannot be recovered.

Expenditure comprises the following:

a) The costs of raising funds comprise the fees paid to investment managers in connection with the management of the Charity's investments.

b) Charitable activities expenditure comprises expenditure on the Charity's primary charitable purposes.

c) Support costs are those that assist the work of the Charity but do not directly represent charitable activities. They are incurred directly in support of expenditure on the objects of the Charity.

d) Governance costs comprise the costs directly attributable to the organisational procedures and the necessary legal procedures for compliance with statutory requirements.

2.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0-2% Straight Line
Fixtures and fittings	10% Straight Line
Motor vehicles	25% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

2.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

2 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2.8 Taxation

The Congregation of the Sisters of St Brigid is a registered Charity and, therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

3 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

The annual depreciation on tangible fixed assets is sensitive to changes in the estimate useful economic lives and residual values of the assets. These estimates are reviewed annually and amended when necessary.

The Trustees do not consider that there are any key assumptions concerning the future, or any other key sources of estimation uncertainty, that have significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

4 Donations and legacies

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Members' salaries and pensions	59,638	59,262

5 Investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	16,343	25,124

6 Charitable activities

	Support of members and their missions 2025 £	Support of members and their missions 2024 £
Depreciation	3,316	4,691
Direct costs	60,649	50,545
	63,965	55,236
Share of governance costs (see note 7)	6,556	2,509
	70,521	57,745

7 Support and governance costs

	Support costs £	Governance costs £	2025 £	Support costs £	Governance costs £	2024 £
Accountancy fees	-	5,386	5,386	-	2,269	2,269
Safeguarding	-	1,170	1,170	-	240	240
	-	6,556	6,556	-	2,509	2,509
Analysed between						
Charitable activities	-	6,556	6,556	-	2,509	2,509

8 Trustees' and key management personal remuneration

All Trustees are members of the The Congregation of the Sisters of St Brigid. The Trustees consider that they alone comprise the key management of the Charity. As members of The Congregation of the Sisters of St Brigid , the Trustees' living and personal expenses are borne by the Charity but they receive no remuneration in connection with their duties as Trustees.

9 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2025	165,768	64,363	23,553	253,684
At 31 December 2025	165,768	64,363	23,553	253,684
Depreciation				
At 1 January 2025	109,867	64,363	23,553	197,783
Depreciation charged in the year	3,316	-	-	3,316
At 31 December 2025	113,183	64,363	23,553	201,099
Carrying amount				
At 31 December 2025	52,585	-	-	52,585
At 31 December 2024	55,901	-	-	55,901

10 Debtors

	2025	2024
Amounts falling due after more than one year:	£	£
Other debtors	1,400	5,400

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	3,987	2,701

12 Restricted funds

The funds of the Charity include restricted funds comprising the following balances held for specific purposes:

		Movement in funds		
	Balance at 1 January 2025	Income	Expenditure	Balance at 31 December 2025
	£	£	£	£
Restricted Funds	149,503	-	-	149,503

The restricted fund represents the amalgamation of assets of the Brigidine Congregation as established in Wales.

13 Unrestricted funds

The funds of the Charity include the following unrestricted funds:

		Movement in funds		
	Balance at 1 January 2025	**Income**	**Expenditure**	**Balance at 31 December 2025**
	£	**£**	**£**	**£**
Unrestricted Funds	450,323	75,981	(70,521)	455,783
	450,323	75,981	(70,521)	455,783

14 Analysis of net assets between funds

	Unrestricted Funds 2025	**Restricted funds 2025**	**Total 2025**	Unrestricted Funds 2024	Restricted funds 2024	Total 2024
	£	**£**	**£**	£	£	£
Fund balances at 31 December 2025 are represented by:						
Tangible assets	52,585	-	52,585	55,901	-	55,901
Current assets/(liabilities)	403,198	149,503	552,701	394,422	149,503	543,925
	455,783	149,503	605,286	450,323	149,503	599,826

15 Events after the reporting date

There have been no significant events affecting the Charity since the financial year end.

16 Related party transactions

There were no transactions with related parties during the year (2025 - none).

17	Cash generated from operations	2025 £	2024 £
	Surplus for the year	5,460	26,641
	Adjustments for:		
	Investment income recognised in statement of financial activities	(16,343)	(25,124)
	Depreciation of tangible fixed assets	3,316	4,691
	Movements in working capital:		
	Decrease/(increase) in debtors	4,000	(5,400)
	Increase/(decrease) in creditors	1,286	(486)
	Cash (absorbed by)/generated from operations	(2,281)	322

18 Approval of Financial Statements

The financial statements were approved and authorised for issue by the Trustees on 16 September 2026.