Charity registration number 298723 (England and Wales)

SOCIETY OF CHRIST (GB)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

SOCIETY OF CHRIST (GB)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Reverend Marek Ogorzaly	(Appointed 2 June 2025)
	Reverend Wojciech Stachyra	(Appointed 14 June 2026)
	Reverend Karol Rogasik	(Appointed 14 June 2026)
Charity number (England and Wales)	298723	
Principal address	18 Carlton Road Whalley Range Manchester United Kingdom M16 8BB	
Auditor	Azets Audit Services Alpha House 4 Greek Street Stockport United Kingdom SK3 8AB	

SOCIETY OF CHRIST (GB)

CONTENTS

	Page
Trustees' report	1 - 3
Statement of trustees' responsibilities	4
Independent auditor's report	5 - 7
Statement of financial activities	8
Balance sheet	9
Statement of cash flows	10
Notes to the financial statements	11 - 19

SOCIETY OF CHRIST (GB)

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 1 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)" (as amended for accounting periods commencing from 1 January 2016).

Society of Christ (Great Britain), 18 Carlton Road, Whalley Range, Manchester, M16 8BB, is a registered charity (No: 298723). Its registered office is shown on the charity information sheet. The present trustees who served during the year are listed below and details of external advisers are noted on the company information sheet.

Objectives and activities

Public benefit
The principle objectives of the charity are the relief of poverty of the sick, elderly and handicapped persons of Polish origin in Great Britain including their convalescents and rehabilitation.

The advancement of education for children of Polish descent in Great Britain with a view to the preservation and promotion of cultural and traditional activities within the Polish Community in Great Britain.

The advancement of the Roman Catholic Religion including the promotion of theological training for Priests to work within the Polish Community in Great Britain.

When reviewing the aims, activities and public benefit of the charity, the trustees have considered the Charity Commission's guidance.

To meet the requirements of the community within the financial constraints the charity has to work within.

This is achieved by increasing clergy members and their donations and increasing the residents within the care home.

When considering the objectives for the charity, the trustees consider that a large amount of the charity's income is derived from voluntary contributions from congregations within the Polish Catholic community. Although, the amounts are consistent year on year, this income can never be taken as guaranteed.

Income from the care home is reliant on fee paying occupancy.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Principal activities
To provide residential care to sick, handicapped and elderly persons of Polish origin in Great Britain through our care home, Jasna Gora in Huddersfield.

To provide and help with the training of priests that operate within the Polish Catholic community and promoting religious based activities within the communities. Also to help with studies for clerics/candidates waiting to enter the priesthood.

Provide financial support to children and young people to preserve and promote cultural and traditional activities of their particular ethnic origin.

Investment Policies
All funds are invested in bank accounts. The trustees have considered the most appropriate policy for investing funds and have found that banks and building societies meet their requirements to generate income for the charity. The trustees consider their return on investments in the year to be satisfactory.

Achievements and performance

The Trustees are pleased with the result of the charity's activities, which have been carried out under local law. They have taken particular care and responsibility for maintaining high standards of care at the Huddersfield care home. They are delighted that the Care Quality Commission inspections conducted at the home during the last years, verified the high standard of work which reflects the hard work of the staff. The overall rating given for the service was: Good.

The mission of Jasna Gora Huddersfield was to provide for the spiritual, cultural and physical needs of the residents and to assure a family atmosphere and understanding . As a result of this, the residents spend the last few years of their life in peaceful surroundings, communicating in their own native Polish language, upkeeping Polish culture and traditions, in full assurance of spiritual guidance with the opportunity to participate in the ceremonies and rites of the Catholic Church.

The home provides a chapel which can be used for daytime prayer. There is also the option to watch Polish television programs as well as to read Polish magazines and journals. The families of our residents frequently express their acknowledgment and deeply felt appreciation.

Financial review

A summary of the year's results can be found on page 8 of the attached accounts.

During the year, the total incoming resources were £1,176,271 as compared to £1,144,905 in the prior year.

During the year, the total resources expended were £1,154,905 as compared to £1,065,749 in the prior year.

During the year a surplus of £21,366 was made compared to a surplus of £79,156 in the prior year.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Risk Management
The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finance of the charity, and are satisfied that systems are in place to mitigate exposure to the major risks.

The key elements of the Charity's medium to long term strategy are to maintain the two main sources of income, donations from the clergy and surplus from care home activities.

Structure, governance and management
The charity was established by a charitable trust deed on 1 December 1987.

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

Reverend Wojciech Rozdzenski	(Resigned 14 June 2026)
Reverend Artur Stelmach	(Resigned 14 June 2026)
Reverend Stanislaw Hajkowski	(Deceased 30 March 2025)
Reverend Marek Ogorzaly	(Appointed 2 June 2025)
Reverend Wojciech Stachyra	(Appointed 14 June 2026)
Reverend Karol Rogasik	(Appointed 14 June 2026)

Recruitment and training of trustees
The trustees are responsible for the appointment of new trustees. New trustees will only be appointed after due considerations given to eligibility, personal competence and specialist skills. New trustees, when appointed, are inducted into the working of the charity by the existing trustees.

Organisational structure
The board of trustees are responsible for the overall governance of the charity.

Property held by Assoicates of the Charity
The title property belonging to the charity is held by the following associates within the Church:

Jan Wojczynski
Krzysztof Tyliszczak
Marian Jachym
Wlodzimierz Pajak
Roman Werner
Czeslaw Oskia
Andrzej Zuziak

Auditor
The auditor, Azets Audit Services, is deemed to be reappointed.

Disclosure of information to auditor
Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

By order of the trustees

Wojciech Stachyra
.....
Reverend Wojciech Stachyra
Trustee
Dated: 28th October 2026

SOCIETY OF CHRIST (GB)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

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 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 year.

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 operation.

The trustees are responsible for keeping sufficient 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 Charity (Accounts and Reports) Regulations 2008 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.

SOCIETY OF CHRIST (GB)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF SOCIETY OF CHRIST (GB)

Opinion

We have audited the financial statements of Society Of Christ (GB) (the 'charity') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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, 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 Charities Act 2011.

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's 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 financial statements are 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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

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

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; 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, 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 cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF SOCIETY OF CHRIST (GB)

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services

Julie Flintoff BA(Hons) FCA (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

30/10/2026

Chartered Accountants
Statutory Auditor

Alpha House
4 Greek Street
Stockport
United Kingdom
SK3 8AB

Azets Audit Services 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.

SOCIETY OF CHRIST (GB)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	714,993	712,684
Residential care home fees	4	456,707	425,865
Investments	5	4,571	6,356
Total income		1,176,271	1,144,905
Expenditure on:			
Charitable activities			
Care home	6	801,343	734,482
Priests	6	194,713	159,609
Pocket money	6	158,849	171,658
Total charitable expenditure		1,154,905	1,065,749
Net income and movement in funds		21,366	79,156
Reconciliation of funds:			
Fund balances at 1 January 2025		2,304,197	2,225,041
Fund balances at 31 December 2025		2,325,563	2,304,197

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

SOCIETY OF CHRIST (GB)

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	13		1,076,404		1,123,824
Current assets					
Debtors	14	55,101		21,876	
Cash at bank and in hand		1,239,227		1,196,957	
		1,294,328		1,218,833	
Creditors: amounts falling due within one year	15	(45,169)		(38,460)	
Net current assets			1,249,159		1,180,373
Total assets less current liabilities			2,325,563		2,304,197
The funds of the charity					
Unrestricted funds	17		2,325,563		2,304,197
			2,325,563		2,304,197

The financial statements were approved by the trustees on 28th October 2026

Wojciech Stachyra

Reverend Wojciech Stachyra
Trustee

SOCIETY OF CHRIST (GB)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	19		116,013		179,569
Investing activities					
Purchase of tangible fixed assets		(79,339)		(131,468)	
Proceeds from disposal of tangible fixed assets		1,025		3,532	
Investment income received		4,571		6,356	
Net cash used in investing activities			(73,743)		(121,580)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			42,270		57,989
Cash and cash equivalents at beginning of year			1,196,957		1,138,968
Cash and cash equivalents at end of year			1,239,227		1,196,957

1 Accounting policies

Charity information

Society Of Christ (GB) is a registered charity in England and Wales. The registered address is: 18 Carlton Road, Whalley Range, Manchester, M16 8BB

1.1 Accounting convention

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

1.4 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 on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from the rendering of residential care services is recognised in the period to which the services are provided. Revenue is calculated on a daily basis for the residents of the care home. For 24 hour a day care service, income is recognised on an hourly basis.

Investment income is recognised upon the maturity of fixed term bank deposits.

1.5 Expenditure

All expenditure is accounted for an on accrual basis and has been classified under headings that aggregate all costs related to that 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.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and are subsequently measured at cost 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:

Land and buildings	2% straight line
Equipment	15% straight line
Furnishings	15% 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 net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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.

1 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.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Funding Accounting

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 charity that have not been designated for other purposes.

1.13 Liabilties

Liabilities are recognised when the charity has an obligation to make payment to a third party.

2 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.

There were no critical accounting estimates and judgements.

3 **Voluntary income: Donations and legacies & similar income**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	714,993	712,684
Donations and gifts		
Clergy donations	682,129	696,859
Other income and donations	32,864	15,825
	714,993	712,684

4 **Income from charitable activities**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Residential care home expenditure	456,707	425,865

5 **Income from investments**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Bank interest receivable	4,571	6,356

6 Charitable activities

	Residental care home 2025 £	Priests in the community 2025 £	Pocket money and retreats 2025 £	Total 2025 £	Total 2024 £
Staff costs	387,136	-	-	387,136	336,005
Depreciation and impairment	34,627	91,107	-	125,734	113,214
Food, drink and medical supplies	152,692	-	-	152,692	141,621
Cleaning and household	26,769	-	-	26,769	17,316
Repairs and renewals	27,691	-	-	27,691	28,614
Donations	66,136	-	-	66,136	74,354
Office costs	33,010	-	-	33,010	39,479
Rates	20,031	-	-	20,031	9,435
Heat and light	33,839	-	-	33,839	33,377
Motor expenses	-	98,178	-	98,178	94,227
Seminars and education	-	17,729	-	17,729	21,335
Surplus on disposal of fixed assets	-	(17,018)	-	(17,018)	(36,144)
Pocket money and sundry expenses	-	-	155,001	155,001	171,658
	781,931	189,996	155,001	1,126,928	1,044,491
Share of governance costs (see note 8)	19,412	4,717	3,848	27,977	21,258
	801,343	194,713	158,849	1,154,905	1,065,749

7 Description of charitable activities

Residental care home
Provision of a residential care home

Priests in the community
Provision of priests for parishes where there is a substantial Polish community

Pocket money and retreats
Care and advancement of Fathers

8 Governance costs allocated to activities

	Total 2025 £	Total 2024 £
Governance	27,977	21,258

Governance costs comprise:	2025 £	2024 £
Audit fees	15,600	15,000
Legal and professional	12,377	6,258
	27,977	21,258

Governance costs include payments to the auditor of £18,900 (2024: £18,000) for audit and account fees.

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	15,600	15,000
Depreciation of owned tangible fixed assets	125,734	113,214

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

Trustees incurred expenses totalling £32,931 (2024: £30,819). These expenses related to general day to day and motor vehicle expenses throughout the year.

11 Employees

	2025 Number	2024 Number
	18	18

Employment costs	2025 £	2024 £
Wages and salaries	354,725	312,682
Social security costs	26,436	18,305
Other pension costs	5,975	5,018
	387,136	336,005

No employee received remuneration exceeding £60,000 during the year.

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Land and buildings	Equipment	Furnishings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2025	1,408,504	5,753	33,185	574,095	2,021,537
Additions	-	-	6,648	72,691	79,339
Disposals	-	-	-	(47,652)	(47,652)
At 31 December 2025	1,408,504	5,753	39,833	599,134	2,053,224
Depreciation and impairment					
At 1 January 2025	526,901	2,869	11,698	356,245	897,713
Depreciation charged in the year	28,170	863	5,594	91,107	125,734
Eliminated in respect of disposals	-	-	-	(46,627)	(46,627)
At 31 December 2025	555,071	3,732	17,292	400,725	976,820
Carrying amount					
At 31 December 2025	853,433	2,021	22,541	198,409	1,076,404
At 31 December 2024	881,603	2,884	21,487	217,850	1,123,824

13 Tangible fixed assets (Continued)

Upon transition to Financial Reporting Standard 102, the charity elected to use the most recent valuation of the freehold property in order to carry this property forward at 'deemed cost'.

14 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Prepayments and accrued income	55,101	21,876

15 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	5,331	5,331
Trade creditors	2,893	4,100
Other creditors	6,231	5,917
Accruals and deferred income	30,714	23,112
	45,169	38,460

16 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	5,975	5,018

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	2,304,197	1,176,271	(1,154,905)	2,325,563

17 Unrestricted funds (Continued)

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	2,225,041	1,144,905	(1,065,749)	2,304,197

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

19 Cash generated from operations

	2025	2024
	£	£
Surplus for the year	21,366	79,156
Adjustments for:		
Investment income recognised in statement of financial activities	(4,571)	(6,356)
Depreciation and impairment of tangible fixed assets	125,734	113,214
Movements in working capital:		
(Increase) in debtors	(33,225)	(5,721)
Increase/(decrease) in creditors	6,709	(724)
Cash generated from operations	116,013	179,569

20 Analysis of changes in net funds

The charity had no material debt during the year.