Charity Registration No. 326421

HOUSETOP TRUST

REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

HOUSETOP TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms Maaike Wijngaards Dr Mark Daalderop Dr Ally Kateusz Dr Joanna Waller Mr Ben Clackson Mr Colm Holmes
Secretary	Ms Miriam Duignan
Principal address	Flat 9, Silverdale Lancaster Road Southport PR8 2LF
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Telephone	+44 7833 416501
Charity Registration number	326,421
Independent examiner	Derek J. Skinner FCA Skinner & Co 22 Frankland Road Croxley Green Rickmansworth Hertfordshire WD3 3AU
Bankers	Barclays Bank plc Marble Arch Corporate Banking Group PO Box 32016 London NW1 2ZH

HOUSETOP TRUST

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HOUSETOP TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their report and accounts for the year ended 31 December 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's [governing document], the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management
The Trust is governed by a trust deed dated 5 September 1983 and registered under the Charities Act 2011.

The Trustees who served during the year were:
Ms Maaike Wijngaards, Dr Mark Daalderop,
Dr Ally Kateusz, Dr Joanna Waller, Mr Ben
Clackson and Mr Colm Holmes.

For the purposes of the Charities Act 2011 the directors are trustees of the charity. The Trustees confirm that they have complied with the requirements of the Charities Act 2011 to have due regard to thew public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity.
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News:
We started the year on a very sad note as our founder and dear friend Dr John Wijngaards died on January 2nd, 2025. His funeral was held on February 14th. We were overwhelmed and touched by the outpouring of support from our network of academics and reform group friends around the world. The Housetop team and Trustees are committed to ensuring his legacy and mission continues to thrive.

Charitable Purpose and Public Benefit
The work of the Institute is to provide free online access to rigorous, evidence-based theological research in support of the reform of the Catholic Church.
2025 saw the election of Pope Leo XIV; his words and actions so far indicate a continuation of his predecessors' belief that church unity is best preserved by prioritising the doctrinal status quo on many contentious doctrinal issues concerning sexual ethics, women's equality in the church, and church participation more broadly.

As a consequence, reforms in those areas, which have been demanded by large majorities of Catholics in Western countries, are being rejected with the explanation that Catholics in other non-Western cultures would not be ready for it.
Revealing in this regard are some of Pope Leo's comments on the question of women deacons. In October 2025 Pope Leo answered a question about the possibility of development for women's role in the church by observing, among other things:
The reality is that, culturally, not all countries are at the same place as Europe and the United States, and we cannot simply think that by appointing a woman here or there to this or that role, she will be respected, because there are strong cultural differences that create problems. So we need to talk about how the Church can be a force for the conversion and transformation of cultures according to the values of the Gospel. Unfortunately, many times the way we live our faith is shaped more by our culture and less by our Gospel values [...] There are prejudices and forms of discrimination that clearly go against the Gospel, and many times we are powerless in the face of these realities. So there is much work to be done. [W]e must be courageous, accompanying situations and realities so that little by little it may become possible to introduce changes and transformations in these cultures, where genuine discrimination can be eliminated, and communities can then become places where women and the charisms of every person are truly respected and valued.
English translation of the answer in Italian by Pope Leo XIV to a question on the role of women in the church, see https://youtu.be/jywuLdXBXoU?t=4664 (October 2025).

For decades after the Second Vatican Council, successive Popes and the Curia have justified their rejection of women's ordination on theological grounds; such a comment, however, appears to admit that such a discriminatory practice is primarily due to patriarchal cultural prejudices.

The Institute has long had that very insight as its guiding conviction. It shows the prescience on that subject of our founder John Wijngaards. That comment by Pope Leo XIV vindicates our past and current educational work, which continues to focus on unearthing the roots of those cultural prejudices against women as well as concerning many topics to do with Sexual and Reproductive Health and Rights (SRHR).

A Catholic Ethics of Reproductive Health Care

Research for the report – which at the beginning had provisionally been titled "An Ethics of Responsible Abortion" – started around March 2024, and has looked at recovering the beliefs, moral reasoning, and practices of women and men around abortion, as they can be gleaned from the Bible, Church history, and current sociological studies. The reason for the focus on the beliefs and practices of all baptised – past and present – concerning abortion is the official Catholic teaching according to which the con-sensus fidelium or consensus ecclesiae (the consent of the faithful) is normative for doctrinal teachings (Lumen gentium 12).
The same teaching is also behind the attention paid to the Bible and Church history, as sources for the past belief and practices of Jews and Christians on abortion. Despite the topic of abortion having been extensively researched and by Catholic and Christian bible scholars and theologians, the Institute's report is bringing to the fore some crucial evidence hitherto little-known outside the academic world which undermines the popular claim that Jews and Christians condemned abortion always and everywhere.
On the contrary, the evidence from the Bible and Church history shows that for Jews as well as Christians abortion could be morally justified when some other values were regarded as more important than the value of preserving the developing life in utero.
Finally, the report also examines the arguments and moral reasoning on abortion. Specifically, it highlights how crucial ethical principles which the current hierarchical magisterium (henceforth, "magisterium") has unambiguously affirmed with regard to five other issues would, if applied to the issue of abortion, require an equally unambiguous affirmation that every pregnant woman has the right and responsibility to evaluate whether or not her pregnancy is, in her opinion, "bearable" (physically, psychologically, or financially), and so whether or not it should be carried to term.
Since November 2025 the initial draft of the report has been open to contributions and feedback from a core group of fifteen scholars. Their feedback is being used to improve the draft; once a final version is finalised, its principal findings and recommendations will be summarised in an Academic Statement, which will be submitted for signatures to scholars worldwide. The report is due to be finalised in the last quarter of 2026.

Media Coverage & publications
Following the death of our founder, John Wijngaards, several outlets in the UK, India and internationally remembered his life and work as a missionary, educatory and church reformer – including The Tablet, the Church Times, the Independent Catholic News, the Association of Catholic Priests (Ireland), Indian Catholic Matters, and so on.

Miriam Duignan, the executive director, has written or been interviewed about our broader work in a number of outlets, including The Guardian and The New York Times, and in countries as diverse as Brazil, Mexico, New Zealand, and Poland among others. She was present for the Conclave to elect the new Pope in May 2025:

Motoko Rich, "These Contentious Issues Could Determine Who Becomes the Next Pope", New York Times (3 May 2025), https://www.nytimes.com/2025/05/03/world/europe/pope-conclave-contentious-issues.html

Angela Giuffrida, "Black smoke signals Vatican conclave has failed to elect new pope on first day", The Guardian (7 May 2025), https://www.theguardian.com/world/2025/may/07/black-smoke-signals-first-day-of-vaticanconclave-has-failed-to-elect-new-pope

Agence France-Presse (AFP), "Catholic women release pink smoke near Vatican to protest male domination", The New Zealand Herald (7 May 2025), https://www.nzherald.co.nz/world/catholic-women-release-pink-smokenear-vatican-to-protest-male-domination/7VPLXAEF25EEJBG7R2C7PGTG44/

Video interview “Activists release pink smoke over the Vatican in protest at male-only conclave ABS-CBN News” (7 May 2025), https://www.youtube.com/watch?v=evw3xvmSkKE.

Mary Ring, “Papabile Women”, The Tablet (13 May 2025), https://www.thetablet.co.uk/blogs/papabile-women/

with Dr Kocurani Abraham and Luca Badini Confalonieri, “What Would Hans Say to Leo?”, Root & Branch video conference in memory of John Wijngaards (22 May 2025), https://www.youtube.com/watch?v=CIDq7KgLxRY, write up at https://associationofcatholicpriests.ie/wijngaards-institute-what-would-hans-say-to-leo/

Claire Giangrave, “Women in the Catholic Church: Pope Leo XIV will soon have to address the call for female deacons”, Sight Magazine (2 June 2025), https://sightmagazine.com.au/features/women-in-the-catholic-churchpope-leo-xiv-will-soon-have-to-address-the-call-for-female-deacons/

Sarah Mac Donald, “How those who call for women’s equality in Church face ‘serious pushback’”, The Tablet (24 June 2025), https://www.thetablet.co.uk/news/how-those-who-call-for-womens-equality-in-church-face-seriouspushback/

Jared Hillel, “The Movement to Excommunicate Misogyny From the Catholic Church”, The Progressive Magazine (9 July 2025), https://progressive.org/latest/the-movement-to-excommunicate-misogyny-from-the-catholicchurch-20250709/

“Decoding Clericalism”, Flashes of Insight (23 July 2025), https://flashesinsight.com/2025/07/23/decodingclericalism/

Interview by Catholic Women’s Ordination, “Cast Out!” (4 October 2025), https://www.youtube.com/watch?v=eSG2tMU-k4E

Motoko Rich, “Heading to the Mideast, Pope Leo May Show ‘Who He Really Is’”, New York Times (27 November 2025), https://www.nytimes.com/2025/11/27/world/middleeast/pope-leo-trip.html

Luca Badini Confalonieri contributed research on the topic of women deacons:

“Diaconal data analysis – the world wants women deacons”, Flashes of Insight (17 June 2025), https://flashesinsight.com/2025/06/17/diaconal-data-analysis-the-world-wants-women-deacons/, which notes that the Catholic episcopal conferences of the Amazon, Austria, Philippines, Germany, and Switzerland explicitly called for the sacramental ordination of women as deacons; South Africa noted that “there is a call for the acceptance of women to the diaconate”; Belgium called for the decision to be left to the national churches; Australia noted “widespread agreement across many geographical dioceses” on admitting women to the diaconate, and stated that they will implement it if it is approved by the Vatican.

Sarah Mac Donald, “Rejection of women deacons is ‘bad day’ for Catholic Church”, The Tablet (09 December 2025), https://www.thetablet.co.uk/news/rejection-of-women-deacons-is-bad-day-for-catholic-church/

“You’ve been duped – exposing Vatican deceptions about the decision on women deacons”, Blog post (17 December 2025), https://www.wijngaardsinstitute.com/petrocchi_commission_women_deacons/), followed on the Institute’s July 2024 petition to the Dicastery for the Doctrine of the Faith to provide transparency as to the working of the 2020 papal study commission on women deacons, which received no answer. The blog post highlighted how the commission secretly reached already in July 2022 the conclusion that women could be sacramentally ordained to the diaconate; and how top Vatican officials ignored the formal request in October 2023 by “Synod on Synodality” at the end of its first session to be given any available findings and conclusions by said commission, likely in order to avoid scrutiny of its method as well as its conclusion; how in February 2024 Pope Francis removed the issue of women deacons from the synod’s debate and supposedly gave it to one of ten “Study Groups” – Study Group 5 – tasked with examine issues more at depth and report to the Synod on Synodality’s second session in October 2024; how that Study Group how in February 2025 the commission took a further vote on the arguments to justify its July 2022 conclusion, and chose to explain it as the inability of women to represent the “masculinity” of Christ.

The nonsensical nature of the commission's explanation highlights the lack of sound theological reasons behind the continuing exclusion of Catholic women from ordination, and points towards Pope Leo's above mentioned comments in October 2025 suggesting that such an exclusion is due to cultural prejudices rather than the gospel values.

Academic Impact

During 2025 the Institute's past research reports on contraception (2016) and same-sex relations (2018) have been quoted in a few peer-reviewed papers and books. The most interesting references have appeared in the doctoral dissertations by two young scholars: Brendan Gerard McMullan, "'Like a Fading Photograph'. A Qualitative Study into How the Irish Roman Catholic Community Understands, Accepts, and Receives Their Church's Teachings about Homosexuality." (PhD thesis, Durham University, 2025); and Bridget Alabi, "What about Us? Uncovering Hidden Theological Voices of Catholic Women with Irregular Menstrual Cycles on Natural Family Planning" (PhD thesis, Anglia Ruskin University, 2026), which reference the Institute's reports on samesex relations and contraception respectively. Our flagship www.womenpriests.org website too has continued to be quoted a few times throughout 2025, including in peer-reviewed academic articles, as a testament of the quality of its scholarship.

Maintenance of Websites
Our largest website www.womenpriests.org requires regular maintenance, involving checking the websites' links, URLs, images, navigation menus and indexes; overseeing security and the automatic updates of plugins. Several team members are contributing to that undertaking.
The website www.womendeacons.org has been expanded by the addition of the recently discovered epigraphic and manuscript evidence of the names of six women deacons: one named Catelia, from a tombstone dated 542CE in the Salerno province in South Italy; four women deacons from the same sixth century basilica unearthed in Palestine; and one named Purpura, whose ordination is mentioned in a 1144CE parchment in Tuscany, Italy.

Financial review
A summary of the year's results is shown in the Statement of Financial Activities on page 6.

During 2025, total incoming resources amounted to £91,954 (2024: £12,344). Of these amounts, there were no grants received from other bodies.

Resources expended totalling £35,002 (2024: £3,462) represented direct charitable expenditure of £35,002 (2024: £3,462).

The net movement in funds for the year amounted to a surplus of £76,315 (2024: £19,477).

Reserves policy
The charity's operational policy is to ensure that it has adequate free reserves to meet its continuing charitable obligations and its day to day working capital requirements. The charity's General Fund at 31 December 2025 stood at £414,688 (2024: £338,373).

Investment policy
The charity's investments are managed by Rathbone Unit Trust Management who operated within the guidelines set out and authorised by the Trustees. The market value of the investment at 31 December, 2025 was £238,274 (2024: £218,910).

Statement of Report responsibilities
The Trustees are responsible for preparing the Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

HOUSETOP TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2025

The law applicable to charities in England and Wales requires the Trustees to prepare accounts 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 accounts, 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 accounts; and

- prepare the accounts 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 accounts 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.

On behalf of the board of Trustees:

Mr.Ben Clackson

.....

Chair
Dated: ..04/06/26.....

HOUSETOP TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOUSETOP TRUST

I report on the accounts of the charity for the year ended 31 December 2025, which are set out on pages 7 to 11.

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

It is my responsibility to:

(i) examine the accounts under section 145 of the 2011 Act;
(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
(iii) to state whether particular matters have come to my attention.

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

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:
    (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
    (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;
    have not been met; or
(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Derek J. Skinner FCA

Skinner & Co
Chartered Accountants
22 Frankland Road
Croxley Green
Rickmansworth
Hertfordshire WD3 3AU

Dated: .....04/09/26.....

HOUSETOP TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025	2024
		£	£
Incoming resources from generated funds			
Donations and legacies	**2**	**84,477**	5,713
Investment income	**3**	**7,477**	6,631
Total incoming resources		**91,954**	12,344
Resources expended	**4**		
Governance costs		**35,002**	3,462
Total resources expended		**35,002**	3,462
Net incoming resources		**56,952**	8,882
Other recognised gains and losses			
Gains on investment assets		**19,363**	10,595
Net movement in funds		**76,315**	19,477
Fund balances at 1 January 2025		**338,373**	318,896
Fund balances at 31 December 2025		**414,688**	338,373

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	**£**	£	£
Fixed assets					
Intangible assets	**7**		**100,000**		100,000
Current assets					
Investments	**9**	**238,274**		218,910	
Cash at bank and in hand		**76,414**		19,463	
Net current assets			**314,688**		238,373
Total assets less current liabilities			**414,688**		338,373
Income funds					

Restricted funds	**414,688**	338,373
(including revaluation reserve of £19,363 (2024: £10,595))		
Unrestricted funds	-	-
	414,688	338,373

The accounts were approved by the Trustees on .....

.....
Mr B Clackson
Chair 04/09/26

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention, with the exception of investments which are shown at market value.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

1.2 Incoming resources

With the exception of voluntary income arising from legacies, donations and gifts, all income is credited to the statement of financial activities on an accruals receivable basis.

Legacies are credited to the statement of financial activities once the charity has been notified of its entitlement to the income and the value of the legacy is capable of financial measurement.

Donations and gifts are credited to the statement of financial activities in the year in which they are received. Gifts are valued by the Management Committee on the basis of their worth to the charity.

The estimated commercial value of services donated to the charity by volunteers is not recognised.

1.3 Resources expended

Direct charitable expenditure comprises direct expenses incurred on the defined charitable purposes of the charity.

Management and administration costs include expenditure on general and administrative and management, and the cost of compliance with constitutional and statutory requirements.

Cash flow

The accounts do not include a cash flow statement because the trust, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 'Cash flow statements'.

Investments

Investments are included on the balance sheet at their market value at the end of the financial period. Realised and unrealised gains and losses are credited, or debited, to the statement of financial activities.

Fund accounting
The general fund comprises those monies which may be used towards meeting the charitable objectives of the charity at the discretion of the Trustees.

Taxation
As a registered charity, Housetop Trust is not liable for income tax or corporation tax on income derived from its charitable activities, as they fall within the various exemptions available to registered charities.

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies (Continued)

1.4 Investments
The Charity maintains a portfolio of shares in Common Investment Funds managed by professional investment managers. At each year end, the shares are valued at their mid market price and any unrealised gains or losses are recognised in the Statement of Financial Activities. The revised market value of the investments is reflected in the balance sheet.

2 Donations and legacies

	2025	2024
	£	£
Donations and gifts	**84,477**	5,713

3 Investment income

	2025	2024
	£	£
Income from listed investments	**6,988**	6,414
Interest receivable	**489**	217
	7,477	6,631

4 Total resources expended

	2025	2024

		£	£
	Governance costs	**35,002**	3,462

5 Trustees

No Trustee received remuneration in respect of their services during the year (2024: £ nil). Expenses were not reimbursed in respect of their duties as Trustees (2024: £ nil).

6 Employees

There were no employees during the year.

There were no employees whose annual remuneration was £60,000 or more.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

7 Intangible fixed assets

	Development Costs £
Cost	
At 1 January 2025	100,000
At 31 December 2025	**100,000**
At 31 December 2024	100,000

Housetop Trust owns a number of active websites. In the opinion of the Trustees, the websites have an estimated asset value of £100,000.

8 Current asset investments

Market Value at 31 December 2025: £238,273 (2024: £218,910)

Historical Cost at 31 December 2025: £219,273 (2024: £219,273)