

HOUSETOP CARE LIMITED

England & Wales · Charity number 1053251

Details

Other names	CAMPAIGN FOR THE ORDINATION OF WOMEN IN THE ROMAN CATHOLIC CHURHC, CATHERINE OF SIENA NETWORK, ST CATHERINE OF SIENA INSTITUTE
Status	Registered
Legal form	Charitable company
Company number	03153215
Registered	1996-03-28
Register	View on the Charity Commission register

Contact

Address	Housetop Flat 9 Silverdale Lancaster Road Southport PR8 2LF
Phone	07534601302
Email	housetop@btconnect.com
Website	http://www.wijngaardsinstitute.com

Activities

Objects: SUCH CHARITABLE PURPOSES WHICH ADVANCE THE ROMAN CATHOLIC RELIGION AND THE CHRISTIAN GOSPEL IN ANY PART OF THE WORLD.

Activities: The Charity provides Education and information to promote the Christian Faith to the general public not only in this country, but worldwide. The Charity runs several websites with free access to the public. The Charity promotes dialogue about the issue of the exclusion of women from ordination, ministry and governance.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£99,364	£60,015	-	-
2023-12-31	£55,994	£46,257	-	-
2022-12-31	£37,605	£49,010	-	-
2021-12-31	£45,361	£15,806	-	-
2020-12-31	£53,239	£87,463	-	-

Trustees

Name	Role	Appointed
BRIAN JOSEPH GALLAGHER		
COLM HOLMES		
Dr THOMAS JOHN JUDE O'LOUGHLIN		2024-06-17
MIRIAM THERESA DUIGNAN		2013-04-24

HOusetop Care Limited

England & Wales - Charity number 1053251

Accounts

Charity Registration No. 1053251

Company Registration No. 03153215 (England and Wales)

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
LEGAL AND ADMINISTRATIVE INFORMATION

Directors and Trustees	Mrs. Barbara Paskins Dr. John Wijngaards Mr. Brian Gallagher Miss Pamela Wearing Ms. Miriam Duignan Mr. Colm Holmes Dr. Joanna Waller Dr. Ally Kateusz Prof. Tom O'Loughlin
Secretary	Mr Graham Gillman
Charity number	1053251
Company number	03153215
Principal address	Flat 9 Silverdale Lancaster Road Southport PR8 2LF
Website	www.wijngaardsinstitute.com
Telephone	+44 7833 416501
Registered office	Flat 9 Silverdale Lancaster Road Southport PR8 2LF
Independent examiner	Derek J. Skinner FCA Skinner & Co The Old Vicarage 10 Church Street Rickmansworth Hertfordshire WD3 1BS
Bankers	Barclays Bank plc Marble Arch Corporate Banking Group PO Box 32016 London NW1 2ZH

HOUSETOP CARE LIMITED WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH CONTENTS

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HOUSETOP CARE LIMITED WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present its report and for the year ended 31 December 2024.

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 Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The charity was incorporated as a Company Limited by Guarantee and not having share capital on 31 January 1996, company registration number 03153215. The company is also registered with the Charity Commission, number 1053251.

The directors in office in the year were as follows:-

Mrs.Barbara Paskins
Dr.John Wijngaards
Mr.Brian Gallagher
Miss.Pamela Wearing
Ms.Mary Duignan
Mr.Colm Holmes
Mr.Graham Gillman

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives & activities

Its objective and principal activities are the advancement of the Roman Catholic religion and the Christian Gospel in any part of the world. In pursuing this objective, the company has, among other things, the power to:

- write, publish, produce, prepare, promote or otherwise assist in literary work or work in any media to communicate the message of the scriptures throughout the world,
- work together with members of other Christian denominations and churches throughout the world in the promotion of the Christian Gospel in any media.

The policies adopted in furtherance of these objects are explained more fully below and there has been no change in these during the year.

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

Charitable Purpose and Public Benefit – 2024 full year report

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. In 2024, our profile continued to grow through media work and interviews around the second Synodal meeting in the Vatican in October. Interest in our areas of expertise continued to grow due to Pope Francis encouraging Catholics all over the world to dialogue about issues in the Church that concern them.

New Research and Educational Material, Media Coverage and Impact

The Ethics of Responsible Abortion

HOUSETOP CARE LIMITED WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Last year's report mentioned that work was going to start towards producing a comprehensive Research Report and accompanying Academic Statement on the "Ethics of Responsible Abortion".

As noted then, this is a crucial topic affecting millions of Catholics around the globe whose beliefs and practices on the subject are contrary to current Catholic teaching, which stresses the absolute prohibition of all direct abortions.

Work on the report started in March 2024, and has been ongoing since; its goal is that of evaluating the current official Catholic teaching against the relevant evidence from, on the one hand, biblical studies, the Judeo-Christian tradition, and theological research; and, on the other hand, the apposite findings of other relevant scientific disciplines, from embryology to sociology.

In its 2023 "Synthesis Report", the Synod on Synodality recommended that "initiatives enabling shared discernment on controversial doctrinal, pastoral and ethical issues should be developed", and that they "should also involve people directly affected by the matters under consideration".

More broadly still, Vatican II affirmed that the *con-sensus fidelium* or *consensus ecclesiae* (the consent of the faithful) is normative for doctrinal teachings (Lumen gentium 12).

The draft report also demonstrates that the Doctrinal Commission of Vatican II explained that the *con-sensus fidelium* is expressed in the "public opinion" of the church, that is, the prevailing opinion among the majority of all baptised.

It follows that it is not sufficient for Pope and bishops not to "ignore" the *consensus fidelium* as expressed in the public opinion of the church: more than that, they are obliged to bear witness to it and express it.

For this reason, the draft report pays particular attention to the sociological data concerning the experiences, insights, moral reasoning and value judgments with regard to abortion of two sets of people: women who have chosen to terminate their pregnancy, and Catholics at large.

Finally, it includes an examination of the insights from international human rights law, philosophical ethics, and medical ethics, all of which have contributed substantially to the debate.

The funding agreement made with Catholics for Choice detailed in our 2023 report, was signed in February 2024 and the first instalment of the scheduled 2 year project was paid in March. In December 2024, CFC exercised its right to give six months' notice to the Institute to withdraw from the contractual agreement to sponsor the project. This was due to an internal change of leadership and policy direction following the Presidential Elections in the United States in November 2024. CFC needed to re-focus on US domestic issues and redirect funds from their budget. This meant the final instalment due to the Wijngaards Institute was payable in March 2025.

As a consequence, the Institute now has full ownership of any future outcome of the project, as well as retaining sole responsibility for its continuation. CFC has no further connection with the report.

Fifteen scholars have agreed to be part of the Working Group which will contribute to and evaluate successive drafts of the report. Once the report is finalised, its principal findings and recommendations will be summarised in an Academic Statement, which will be submitted for signatures to scholars worldwide.

A Proposed Constitution for the Catholic Church

The Proposed Constitution for the Catholic Church which the institute published in October 2022 has drawn some renewed attention among church reform organisations, which have asked for three presentations via video-conference during 2023 to discuss the constitution as a whole or its proposal to reintroduce the democratic election of church leaders.

Last year's report also mentioned that work was almost finished on a book-length Research Paper to accompany the Proposed Constitution for the Catholic Church which the institute published in October 2022. While completion of the manuscript slowed down to make space for research on the ethics of responsible abortion, the goal for 2025 is to finalise it for submission to an academic publisher.

More broadly, one of the goals of the Institute is to publish with academic publishers more of the rigorous research which has gone on the two other inter-disciplinary research reports from 2016 onwards: family planning and same-sex relationships.

HOUSETOP CARE LIMITED

WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

In addition to those three large pieces of work, the Institute also has unpublished draft papers on women deacons (with material including both new archaeological evidence from the past few years, and the history of the papal study commissions from 1973 to this day) and on solutions to problems concerning the implementation of democracy and human rights in the Catholic Church (subsidiarity and decentralisation; freedom of conscience and expression; public opinion and the *sensus fidelium*; the role of expert knowledge in church decision-making).

Showing how this can be done in a way which would be compatible with biblical studies, church history, canon law, and human rights law is crucially important to heighten among Catholics the awareness and urgency of carrying out those reforms, and to help win their hearts and mind for regarding them as a requirement of justice.

Again, the goal is to publish all this material in academic journals first, in order both to raise the scientific profile of the Institute and, going forward, to be able to refer to such scientific findings in more accessible educational material aimed for a general readership of educated Catholics.

Related to the work on the Constitution, the Institute has also published on www.wijngaardsinstitute.com a concrete proposal for reintroducing the democratic election of bishops by the local churches, which has been circulated to other church reform organisations for discussion.

John Wijngaards' book *Why Christ Rejects All Church Prejudice Against Women*

Equality for women in the Catholic Church has been a central issue of the discussion of the worldwide "Synod on Synodality", provisionally end in October 2024. Given no substantial decisions were made to change women's ongoing discrimination within that Church, the topic will continue to remain central to the public discussion within Catholicism for the foreseeable future.

In this connection, Dr John Wijngaards published a book with 28 daily meditations documenting the main past and present Church prejudices levelled against women, and showing how each goes against the mind of Christ. The book also contains chapters by eight female scholars from around the world – including the Philippines, Nigeria, India, and Colombia – who report on continuing Church suppression of women in their countries.

The book received ringing endorsements from eight prominent Catholic scholars, and its forthcoming publication was advertised in person by our director Miriam Duignan to some participants to the second session of the Synod on Synodality in October 2024. The book was published on 18 December 2024.

Petitions to the Vatican

In addition to the book, Dr John Wijngaards drafted a Synodal Petition to Pope Francis asking for the immediate restoration of the sacramental diaconate for women as was practiced during the first millennium.

The petition was coordinated by the Institute, and co-signed by fifty-one organisations based in eighteen different countries and working for the reform of the Catholic Church, as well as by a similarly diverse contingent of more than 1,400 individual signatories. Its text was made available in seven languages on our website <https://www.equalityforwomen.org/>. The petition was submitted to Pope Francis in October 2024 via Vatican mail.

On 2 October 2024 our director brought to Rome a professionally-designed printed brochure of the petition in seven languages, and personally handed it to two of the participants to the second session of the Synod on Synodality. Miriam also posted a third copy to the office of Pope Francis via Vatican mail.

The Institute had previously coordinated another petition, this time submitted to the Dicastery for the Doctrine of the Faith on 29 July 2024. It asked it for the following three things:

- to publish as soon as possible the selection criteria and procedure, as well as the names of the members of Study Group 5 [tasked with addressing, among other things, the issue of the sacramental ordination of women to the diaconate];
- to ensure that their findings are made public as soon as they are available; and
- to start an open worldwide consultation of Catholics, including Catholic academic and professional associations, on reforming its own regulations for selecting external experts, with the goal of bringing it up to the best standards of openness and transparency adopted by civil society.

The petition was co-signed by seven church reform organisations.

**HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
TRUSTEES' REPORT (CONTINUED)**
FOR THE YEAR ENDED 31 DECEMBER 2024

Media Coverage

Maintenance of Websites

Maintenance of our flagship website www.womenpriests.org has continued, 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, with the ultimate goal being that of increasing the website's Google ranking, readership, and make it eligible for free advertisements which Google grants to non-profit websites fulfilling certain criteria.

Fundraising

In March 2024 the Institute received a research grant from CFC to carry out the two-year project on the ethics of responsible abortion.

Future planning - other topics would also benefit from the sort of inter-disciplinary research the Institute specialises in, including divorce and remarriage, and the urgency for Catholic canon law and governance structures to incorporate human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations human rights conventions), as something not simply compatible with, but demanded by, the fundamental dignity of all human beings affirmed by current Catholic teaching. The goal is to help Catholic discourse own those rights in full, rather than in part.

Previous reports have noted that the Institute needs to increase its donors, both individuals and institutional; and that institutional sponsors are also more likely to finance projects involving a consortium of organisations, rather than simply one, and they also more likely to require experience in having successfully managed large projects.

HOUSETOP CARE LIMITED WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The partnership with CFC (although now ended) on such a relatively large research project is a first promising step in that direction, which should strengthen the fundraising profile of the Institute.

John Wijngaards, our founder and Chairman of the Board of Trustees had heart surgery on November 23rd and seemed to be making a good recovery. Unfortunately, he suffered complications from the surgery and fell at home on December 20th. He was admitted to Wexham Park hospital where he remained through Christmas and New Year 2025 until his death on January 2nd 2025. Next year's report will contain our many dedications to him and the strategy and direction of the Institute going forward to continue to grow his mission.

John Wijngaards 35th and final book 'Why Christ rejects all Church prejudice against women' was published 2 days before he entered hospital.

Financial review

A summary of the year's results can be found on pages 7 to 9 of the accounts.

During 2024 total incoming resources amounted to £99,364 (2023: £55,994). Incoming resources consisted of a research grant of £37,479 from Catholics for Choice; a £10,000 drawdown from the Rathbone's investment and donations of £45,361 including £36,509 from Catholics for Choice.

Resources expended totalled £60,015 (2023: £46,257). They can be broken down into direct charitable expenditure of £57,615 (2023: £43,857) and management and administration of £2,400 (2023: £2,400).

Net incoming resources were £39,349 in the year (2023: incoming £9,737) - an increase of £29,702 versus 2023. The net movement in funds for the year was an inflow of £40,323 versus an inflow of £17,540 in the previous year.

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Husetop Care Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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, including the income and expenditure, of the charitable company 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; 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 adequate 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 Companies Act 2006. 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

.....
Ms. Miriam Duignan
Dated:

**HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF HOUSETOP CARE LIMITED**

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages 7 to 13.

Respective responsibilities of Trustees and examiner

The Trustees, who are also the directors of Housetop Care Limited for the purposes of company law, are responsible for the preparation of the accounts. The 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- (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

Dated:

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2023 £
<u>Incoming resources from generated funds</u>			
Donations, research grant & drawdown	2	18,852	11,799
Investment income was derived from the company's listed investments and bank deposits.	3	6,524	7,195
		<u>25,376</u>	<u>18,994</u>
Incoming resources from charitable activities were from sponsor's grants and voluntary donations.	4	73,988	37,000
Total incoming resources		<u>99,364</u>	<u>55,994</u>
<u>Resources expended</u>			
Charitable activities			
Advancing the Roman Catholic faith	5	57,615	43,857
Management and administration of the charity		2,400	2,400
Total resources expended		<u>60,015</u>	<u>46,257</u>
Net incoming resources		<u>39,349</u>	<u>9,737</u>
Other recognised gains and losses			
Gains on investment assets		974	7,803
Net movement in funds		<u>40,323</u>	<u>17,540</u>
Fund balances at 1 January 2024		<u>255,185</u>	<u>237,645</u>
Fund balances at 31 December 2024		<u>295,508</u>	<u>255,185</u>

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024

	Year ended 31 December 2024 £	Year ended 31 December 2023 £
Total income	99,364	55,994
Total expenditure from income funds	60,015	46,257
Net income for the year	39,349	9,737

STATEMENT OF RECOGNISED GAINS AND LOSSES

Net income for the year	39,349	9,737
Unrealised gains on investment assets held by income funds	974	7,803
	40,323	17,540

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	9		572		762
Current assets					
Stocks		1,095		1,095	
Debtors	10	766		795	
Investments		216,377		215,403	
Cash at bank and in hand		79,201		39,530	
		<u>297,439</u>		<u>256,823</u>	
Creditors: amounts falling due within one year	11	<u>(2,503)</u>		<u>(2,400)</u>	
Net current assets			<u>294,936</u>		<u>254,423</u>
Total assets less current liabilities			<u>295,508</u>		<u>255,185</u>
Income funds					
Restricted funds	12		-		-
Unrestricted income funds		294,534		247,382	
Revaluation reserve		974		7,803	
		<u>295,508</u>		<u>255,185</u>	
			<u>295,508</u>		<u>255,185</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on

.....

Ms. Miriam Duignan

Company Registration No. 03153215

HOUSETOP CARE LIMITED

WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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 Companies Act 2006.

1.2 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Furniture and equipment: 25% per annum, reducing balance

In accordance with the Statement of Standard Accounting Practice 19, no depreciation is charged on investment properties.

1.3 Investments

Listed investments in securities are stated at market value. Unrealised gains or losses arising from the difference between market value and historical cost are reflected in the Statement of Financial Activities and the associated revaluation reserves are adjusted and stated in the Balance Sheet.

1.4 Stock

Stocks of goods held for resale are valued at the lower of cost or net realisable value.

1.5 Taxation

The charity is a registered charity and therefore is not liable for income tax or corporation tax on income derived from its charitable activities as it falls within the various exemptions available to registered charities.

2 Donations and legacies

	2024	2023
	£	£
Donations and gifts	7,882	11,799
Drawdown (Rathbones investment a/c)	10,000	-
	<u>18,882</u>	<u>11,799</u>

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

3 Investment income was derived from the company's listed investments and bank deposits.

	2024	2023
	£	£
Income from listed investments	6,483	7,132
Interest receivable	41	63
	<hr/>	<hr/>
Income / (Loss)	6,524	7,195
	<hr/> <hr/>	<hr/> <hr/>

4 Incoming resources from charitable activities were from sponsor's grants and voluntary donations.

	2024	2023
	£	£
Donor grants	73,988	37,000
	<hr/> <hr/>	<hr/> <hr/>

5 Total resources expended

	2024	2023
	£	£
Charitable activities		
<u>Advancing the Roman Catholic faith</u>		
Support costs	57,615	43,857
Governance costs	2,400	2,400
	<hr/>	<hr/>
	60,015	46,257
	<hr/> <hr/>	<hr/> <hr/>

Governance costs include accountancy fees paid to the Independent Examiner's firm of £2,400 (2023: £2,400).

6 Support costs

	2024	2023
	£	£
Website costs & promotion	1,685	3,637
Office & miscellaneous expenses	11,474	11,132
Staff costs & research (Roehampton)	44,177	28,812
Depreciation	190	254
Loss on exchange	89	22
	<hr/>	<hr/>
	57,615	43,857
	<hr/> <hr/>	<hr/> <hr/>

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year. No expenses were reimbursed to them.

8 Employees

Number of employees

	2024	2023
Administrative	<u>1</u>	<u>2</u>
Total	<u><u>1</u></u>	<u><u>2</u></u>

Employment costs

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

9 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 January 2024 and at 31 December 2024	<u>53,685</u>
Depreciation	
At 1 January 2024	52,923
Charge for the year	190
At 31 December 2024	<u>53,113</u>
Net book value	
At 31 December 2024	<u><u>572</u></u>
At 31 December 2023	<u><u>762</u></u>

10 Debtors

	2024	2023
	£	£
Other debtors	<u><u>766</u></u>	<u><u>795</u></u>

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

11	Creditors: amounts falling due within one year	2024	2023
		£	£
	Accruals	2,503	2,400
		<u><u> </u></u>	<u><u> </u></u>

12 Endowment funds

The Trustees allocated £200,000 of the original £400,000 investment in Listed Securities to a Restricted Endowment Fund for the upkeep and maintenance of the websites. The allocation was made to respect the intentions of the original donors of Cairn House (after its sale in 2018). However, the Trustees decided that the Restricted Endowment Fund should not be marked as permanently endowed. The Fund, or part of it, may be used for other purposes in extraordinary circumstances should the Trustees so decide.

The ownership of the Restricted Endowment Fund was transferred from Housetop Care Ltd to Housetop Trust in 2021.

HOusetop Care Limited

England & Wales - Charity number 1053251

Accounts

Charity Registration No. 1053251

Company Registration No. 03153215 (England and Wales)

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TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
LEGAL AND ADMINISTRATIVE INFORMATION**

Directors and Trustees	Mrs. Barbara Paskins Dr. John Wijngaards Mr. Brian Gallagher Miss Pamela Wearing Ms. Miriam Duignan Mr. Colm Holmes Mr. Graham Gillman
Secretary	Mr Graham Gillman
Charity number	1053251
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Registered office	Flat 9 Silverdale Lancaster Road Southport PR8 2LF
Independent examiner	Derek J. Skinner FCA Skinner & Co The Old Vicarage 10 Church Street Rickmansworth Hertfordshire WD3 1BS
Bankers	Barclays Bank plc Marble Arch Corporate Banking Group PO Box 32016 London NW1 2ZH

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HOUSETOP CARE LIMITED WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present its report and for the year ended 31 December 2023.

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 Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The charity was incorporated as a Company Limited by Guarantee and not having share capital on 31 January 1996, company registration number 03153215. The company is also registered with the Charity Commission, number 1053251.

The directors in office in the year were as follows:-

Mrs.Barbara Paskins
Dr.John Wijngaards
Mr.Brian Gallagher
Miss.Pamela Wearing
Ms.Mary Duignan
Mr.Colm Holmes
Mr.Graham Gillman

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives & activities

Its objective and principal activities are the advancement of the Roman Catholic religion and the Christian Gospel in any part of the world. In pursuing this objective, the company has, among other things, the power to:

- write, publish, produce, prepare, promote or otherwise assist in literary work or work in any media to communicate the message of the scriptures throughout the world,
- work together with members of other Christian denominations and churches throughout the world in the promotion of the Christian Gospel in any media.

The policies adopted in furtherance of these objects are explained more fully below and there has been no change in these during the year.

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

Charitable Purpose and Public Benefit

The Trustees confirm that they have complied with the requirements of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity.

The institute has continued its work to preserve its online educational resources, make them more accessible to internet users, and expand them by adding original research and other material.

New Research and Educational Material, Media Coverage and Impact

HOUSETOP CARE LIMITED WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

A Proposed Constitution for the Catholic Church

In the context of the worldwide consultation for the 2023-24 "Synod on Synodality", between October 2021 and August 2022 the Institute coordinated an interdisciplinary group of academics to work on a Proposed Constitution for the Catholic Church. This large research project has a few practical goals:

- To kick-start discussion of the need and possible shape of such a constitution;
- To build on the official Vatican precedent, the so-called "Lex ecclesiae fundamentalis" ("Fundamental law of the church"), whose final, finished draft was eventually shelved in 1981;
- To establish a legal framework for agreed legal rights, principles, and standards which all church laws must abide by, and against which they must be assessed;
- To show how proposals for church reform can be brought together into a legal framework that is coherent, pragmatic, as well as compatible with biblical studies, theological research, and ecumenical dialogues.

The Constitution has benefited from the contributions of an interdisciplinary Working Group of twenty-four scholars, plus a number of other academics who have been contacted ad hoc, when their advice was needed on particularly complex issues.

Its final constitutional text was signed by over 60 international experts in relevant disciplines: primarily biblical studies, church history, Catholic theology, and canon law.

Eleven of the signatories also provided written endorsements; particularly encouraging was the one by Prof. Mary McAleese, in view of her rare expertise of having a PhD in law and another in canon law, and her extensive political and academic experience as former President of Ireland, professor of Children, Law and Religion, and Chancellor of Trinity College, Dublin: "The proposed Constitution is the best idea the Catholic Church has had in centuries. It gives due respect to the God-given dignity of every member, puts Christ front and centre, loosens the strangling, controlling grip of imperialism and clericalism and lets the Church breathe again, love again, include again. We need this Constitution. It is our bridge to the future".

The constitution was submitted to both the national episcopal conferences of the countries our co-signatories come from, and to the General Secretariat of the Synod of Bishops. On August 26th, Institute staff met with and hand-delivered a copy to the communications manager of the Synodal office in Rome.

A Belgian Bishop promised to bring the constitution to the attention of his colleagues in Western Europe who had been tasked with bringing together the many documents submitted as a contribution to the worldwide consultation of the Synod on Synodality.

The Constitution was publicly launched in October 2022, but it has so far received little media attention, the most notable exception being a trailing article by Dr. John Wijngaards, "A Constitution for the Catholic Church," which appeared on La Croix International (<https://international.la-croix.com/news/religion/a-constitution-for-the-catholic-church/16523>).

In contrast, a few reform organisations have publicly acknowledged it, including the UK based Root & Branch, and the growing "network of networks" Spirit Unbounded (see below).

In December 2022 the US-based Catholic Church Reform International even organised an online Zoom discussion concerning the Institute's proposed constitution with Prof. Myriam Wijlens, a canon lawyer deeply involved in the Synod on Synodality both as a consultant to the synod secretariat, and as a member of the "Frascati group" which drafted the "Document for the Continental Stage".

A member of a large, progressive Catholic parish in Sydney has expressed his intention to use the constitution as a discussion aid at his parish.

Finally, the constitution benefited from the "The Principles of Canon Law Common to the Churches of the Anglican Communion" (2008): for that reason, it has been mentioned in the Ecclesiastical Law Society's report to the Anglican Consultative Council-18, 2023, submitted as part of the Report to Anglican Consultative Council-18 in Accra, Ghana, 2023, authored by the Inter-Anglican Standing Commission on Unity, Faith and Order, available at https://acc18.org/wp-content/uploads/2023/Reports/en/en_dept_IASCUFO.pdf

HOUSETOP CARE LIMITED WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The Constitution has so far been translated in German, Spanish, and French, and is accompanied by a PowerPoint (in English) providing an overview of its key points.

Work is in progress to finalise a Research Paper with the most relevant evidence from bible, church history, theology and canon law in support of the proposals advanced in the constitution, particularly those which may be perceived as touching delicate subjects.

The academic evidence from the research paper will in turn be summarised in a much shorter, accessibly written educational document, which will aim at explaining and supporting the constitution's proposals to a wide audience, primarily of Catholics. It is hoped that the document will be of interest to the "network of networks" of Catholic reform organisations, Spirit Unbounded (see below), and that it will be a much used resource on their website.

Articles on reform of authority in the Church

During this critical phase in the synodal discussions, the issue of how authority is exercised in the Church is key. To focus attention on many elements involved Dr John Wijngaards designed a series of 26 articles under the collective title: Christ's Idea of Authority. The main target audience for the articles is bishops and their advisers.

The series has 26 articles. It has been running every week since the 3rd of January 2023. It will run for half a year.

The methodology of the series has been carefully planned. Next to systematic/academic learning as we impart in schools and colleges, there is reality learning, learning through everyday experience. Discovered by early champions such as Montessori and Jean Piaget, this has now been explored by many others. Reality learning is not organised. It arises from a patchwork of piecemeal encounters.

Children learn to speak through reality learning. After and next to their academic study, medical doctors learn from dealing with their patients, salesmen from their customers, teachers from their students, etc. The important thing is that the experiences should somehow be reflected on and their lessons absorbed.

This explains the format employed. Each article starts with (i) a cartoon and (ii) a real-life story which present examples of how authority is exercised in today's Church. This is followed by (iii) a reflection on Christ's approach, a Gospel-based analysis of how he would judge the particular issue involved. This presents a challenge to the actual practice found in the Church. The (iv) question section expresses what is at stake in a few words. It is deliberately kept short and without providing an answer so as to force the reader to think about this himself.

The series of articles is enjoying a global outreach. It is being published every week in four languages: in English on UCANews (covering 26 Asian countries) and The Synodal Times (Ireland, the UK); in French on Femmes et Ministères (Canada, France); in Italian on Donne per la Chiesa (Italy); and in Spanish on Religión Digital (Spain and Latin America).

Continuing impact of past research reports

On the subject of gender equality, the ground-breaking multi-disciplinary research report "Christian Objections to Same-Sex Relationships: An Academic Assessment", which the institute published in May 2021, continues to make an impact. Inspired by some specific contentions in that report, Prof. Brett Provance – whose ground-breaking peer-reviewed research and personal communications on Romans 1:26-27 were incorporated in the report's findings – has decided to research the topic further. He is now in the process of finalising an academic publication arguing against the widespread translation as "homosexual" of a Greek term used twice by the apostle Paul. It is likely his research will make a significant contribution to the debate, and the Institute will look at including it in future updates to the report on same-sex relationships, in order to increase its outreach. It is a remarkable and very encouraging example of how the Institute's research contributes to the scientific debate to the extent of inspiring academics to address specific problems.

The Institute's 2016-17 research on contraception is also still being noticed: because of it, the Institute was invited to an international forum of public health experts, which resulted in Institute's being one of the fifteen organisations -

HOUSETOP CARE LIMITED WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

alongside the Royal College of Physicians, the Royal College of Nursing, the University of Southampton Faculty of Medicine, the UCL EGA Institute for Women's Health, and the Women's Medical Federation, among others – which co-signed “A Declaration of National Wellbeing”, sponsored by the British Medical Association and published in October 2022. The declaration is available at the end of the research report supporting that declaration: “Valuing Health: Why Prioritising Population Health is Essential to Prosperity”, available at <https://www.bma.org.uk/valuing-health>.

Partnerships and Networking

Spirit Unbounded

Since 2020 the Institute has been offering occasional theological advice to Root & Branch, a UK-based international movement for church reform. Together with them and with four other reform organisations, the Institute has co-founded Spirit Unbounded, a “network of networks” aiming to provide a platform for knowledge-exchange and greater cooperation for church reform movements worldwide.

Spirit Unbounded is planning a large synodal gathering in October 2023, in the shadow of the worldwide bishops meeting in Rome as part of the so-called synod on synodality. Entitled “Discipleship of Equals”, the Spirit Unbounded synodal gathering will take place both in person (in Rome) and online by means of video streaming. Its purpose is to provide a platform for discussing the reforms necessary to transform the Roman Catholic Church into a discipleship of equals, and to encourage reform movements to join the effort to increase cooperation with each other.

Spirit Unbounded is putting considerable energy into growing their social media presence. The Institute hopes to be able to use that platform to increase its own outreach, including for fundraising purposes.

The Institute's work on the Constitution has also resulted in two of its members being asked to be part of the steering committee of Catholic Church Reform International, a US-based organization. The committee meets fortnightly and it is another opportunity for sharing the work of the Institute while learning from a sister organisation.

Catherine of Siena College

Following the closure of most humanities departments by the University of Roehampton in 2022, mentioned in last year's Director's report, the Catherine of Siena College led by Prof. Tina Beattie has made the decision to leave that university and, after discussion with the Wijngaards Institute, it was agreed that the latter would incorporate the former. The arrangement gives the Catherine of Siena College some time to evaluate its future options, including the possibility of becoming a wholly separate charitable entity.

The University of Roehampton has agreed to transfer all assets to the Institute, including all twenty-four online theology courses which had been developed by the college staff since 2015. The transfer is currently in process; in the meantime, Miriam Duignan has agreed to take over as Executive Director of Catherine of Siena College, with Prof. Beattie remaining as an advisor.

In preparation for the relaunch of the college, it has been decided to rename it “FIDE Institute”, or FIDEI, as the abbreviation of “Faith in Dialogue and Encounter Institute”. A new domain name fide-institute.com has already been purchased, on which a website and Moodle platform for online learning will be hosted.

Discussions have also been held with the executive staff of St Augustine College in Johannesburg, South Africa, to establish an educational and research partnership whereby FIDE Institute would make all its online theology courses available to St Augustine College free of charge. It is hoped that this will increase the number of students using them and, with it, the profile of FIDE Institute when fundraising.

Upgrading and Maintenance of Websites

Work on our flagship website www.womenpriests.org continues after its conversion to WordPress, which was completed in November 2021. It includes checking the websites' links, URLs, images, navigation menus and indexes, and so on.

Several team members are contributing to that undertaking, with the ultimate goal being that of increasing the website's Google ranking, readership, and make it eligible for free advertisements which Google grants to non-profit websites fulfilling certain criteria.

Fundraising

The Institute needs to increase its donors, both individuals and institutional. With regard to institutional donors, the decision by Catherine of Siena College to leave the University of Roehampton and move to the Institute meant the abandonment of the Institute's plan to fundraise for an endowment fund to pay for its research position there.

HOUSETOP CARE LIMITED WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

As a consequence, no applications have been made over the last year; however, a new Mission and Vision statement and a PowerPoint slide deck for fundraising have been created, which can be tweaked as needed to accompany future fundraising applications. They briefly highlighting both the history of the institute as well as its recent outputs and impact.

Institutional sponsors are also more likely to finance projects involving a consortium of organisations, rather than simply one. The Institute is looking at establishing partnerships with Catholic educational organisations in the Global South, with the goal of jointly applying for funding for specific projects.

It is also hoped that the growth of the social media presence of Spirit Unbounded will increase the visibility and outreach of the Institute on social media, and with it the opportunities for increasing the number of small donors, particularly those who give monthly.

Financial review

A summary of the year's results can be found on pages 7 to 9 of the accounts.

During 2022 total incoming resources amounted to £37,605 (2021: £45,361). Incoming resources received from Stichting Wijngaards Institute for Catholic Research in the Netherlands by way of a grant £8,772 (2021: £32,141) were the main reason for lower incoming resources for the year.

Resources expended totalled £49,010 (2021: £15,806). They can be broken down into direct charitable expenditure of £46,610 (2021: £63,406) and management and administration of £2,400 (2021: £2,400), after deduction in 2021 of the Liz Whatmore loan of £50,000, now forgiven.

Net outgoing resources were £11,405 in the year (2021: incoming £29,555) - a decrease of £40,960 versus 2021. The net movement in funds for the year was an outflow of £36,701 versus an inflow of £59,663 in the previous year.

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Husetop Care Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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, including the income and expenditure, of the charitable company 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; 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 adequate 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 Companies Act 2006. 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

Dr. John Wijngaards
Dated: 23 May 2024

**HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF HOUSETOP CARE LIMITED**

I report on the accounts of the charity for the year ended 31 December 2023, which are set out on pages 7 to 13.

Respective responsibilities of Trustees and examiner

The Trustees, who are also the directors of Housetop Care Limited for the purposes of company law, are responsible for the preparation of the accounts. The 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- (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

Dated: 23 May 2024

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	2022 £
<u>Incoming resources from generated funds</u>			
Donations and legacies	2	11,799	22,210
Investment income was derived from the company's listed investments and bank deposits.	3	7,195	6,623
		<u>18,994</u>	<u>28,833</u>
Incoming resources from charitable activities were from sponsor's grants and voluntary donations.	4	37,000	8,772
Total incoming resources		<u>55,994</u>	<u>37,605</u>
<u>Resources expended</u>			
Charitable activities			
Advancing the Roman Catholic faith	5	43,857	46,610
Management and administration of the charity		2,400	2,400
Total resources expended		<u>46,257</u>	<u>49,010</u>
Net incoming/(outgoing) resources		9,737	(11,405)
Other recognised gains and losses			
Gains/(losses) on investment assets		7,803	(25,296)
Net movement in funds		17,540	(36,701)
Fund balances at 1 January 2023		237,645	274,346
Fund balances at 31 December 2023		<u>255,185</u>	<u>237,645</u>

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

	Year ended 31 December 2023 £	Year ended 31 December 2022 £
Total income	55,994	37,605
Total expenditure from income funds	46,257	49,010
Net income/(expenditure) for the year	9,737	(11,405)

STATEMENT OF RECOGNISED GAINS AND LOSSES

Net income/(expenditure) for the year	9,737	(11,405)
Unrealised gains on investment assets held by income funds	7,803	(25,296)
	17,540	(36,701)

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	9		762		1,016
Current assets					
Stocks		1,095		1,095	
Debtors	10	795		742	
Investments		215,403		207,600	
Cash at bank and in hand		39,530		29,592	
		<u>256,823</u>		<u>239,029</u>	
Creditors: amounts falling due within one year	11	<u>(2,400)</u>		<u>(2,400)</u>	
Net current assets			<u>254,423</u>		<u>236,629</u>
Total assets less current liabilities			<u>255,185</u>		<u>237,645</u>
Income funds					
Restricted funds	12		-		-
Unrestricted income funds		247,382		262,941	
Revaluation reserve		7,803		(25,296)	
		<u>255,185</u>		<u>237,645</u>	
			<u>255,185</u>		<u>237,645</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 23 May 2024

Dr. John Wijngaards

Company Registration No. 03153215

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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 Companies Act 2006.

1.2 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Furniture and equipment: 25% per annum, reducing balance

In accordance with the Statement of Standard Accounting Practice 19, no depreciation is charged on investment properties.

1.3 Investments

Listed investments in securities are stated at market value. Unrealised gains or losses arising from the difference between market value and historical cost are reflected in the Statement of Financial Activities and the associated revaluation reserves are adjusted and stated in the Balance Sheet.

1.4 Stock

Stocks of goods held for resale are valued at the lower of cost or net realisable value.

1.5 Taxation

The charity is a registered charity and therefore is not liable for income tax or corporation tax on income derived from its charitable activities as it falls within the various exemptions available to registered charities.

2 Donations and legacies

	2023	2022
	£	£
Donations and gifts	11,799	22,210
	<u> </u>	<u> </u>

3 Investment income was derived from the company's listed investments and bank deposits.

	2023	2022
	£	£
Income from listed investments	7,132	6,617
Interest receivable	63	6
	<u> </u>	<u> </u>
Income / (Loss)	7,195	6,623
	<u> </u>	<u> </u>

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

4 Incoming resources from charitable activities were from sponsor's grants and voluntary donations.

	2023	2022
	£	£
Housetop Trust	37,000	-
Stichting Wijngaards Institute for Catholic Research	-	8,772
	<u> </u>	<u> </u>

5 Total resources expended

	2023	2022
	£	£
Charitable activities		
<u>Advancing the Roman Catholic faith</u>		
Support costs	43,857	46,610
Governance costs	2,400	2,400
	<u> </u>	<u> </u>
	49,010	49,010
	<u> </u>	<u> </u>

Governance costs include accountancy fees paid to the Independent Examiner's firm of £2,400 (2022: £2,400).

6 Support costs

	2023	2022
	£	£
Website costs & promotion	3,637	2,360
Office & miscellaneous expenses	11,132	4,494
Staff costs & research (Roehampton)	28,812	39,288
Depreciation	254	338
Loss on exchange	22	130
	<u> </u>	<u> </u>
	43,857	46,610
	<u> </u>	<u> </u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year. No expenses were reimbursed to them.

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

8 Employees

Number of employees

	2023	2022
Administrative	<u>1</u>	<u>2</u>
Total	<u><u>1</u></u>	<u><u>2</u></u>

Employment costs

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

9 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 January 2023 and at 31 December 2023	<u>53,685</u>
Depreciation	
At 1 January 2023	52,669
Charge for the year	<u>254</u>
At 31 December 2023	<u>52,923</u>
Net book value	
At 31 December 2023	<u><u>762</u></u>
At 31 December 2022	<u><u>1,016</u></u>

10 Debtors

	2023	2022
	£	£
Other debtors	<u><u>795</u></u>	<u><u>742</u></u>

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	<u><u>2,400</u></u>	<u><u>2,400</u></u>

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

12 Endowment funds

The Trustees allocated £200,000 of the original £400,000 investment in Listed Securities to a Restricted Endowment Fund for the upkeep and maintenance of the websites. The allocation was made to respect the intentions of the original donors of Cairn House (after its sale in 2018). However, the Trustees decided that the Restricted Endowment Fund should not be marked as permanently endowed. The Fund, or part of it, may be used for other purposes in extraordinary circumstances should the Trustees so decide.

The ownership of the Restricted Endowment Fund was transferred from Housetop Care Ltd to Housetop Trust in 2021.

HOusetop Care Limited

England & Wales - Charity number 1053251

Accounts

Charity Registration No. 1053251

Company Registration No. 03153215 (England and Wales)

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

**HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
LEGAL AND ADMINISTRATIVE INFORMATION**

Directors and Trustees	Mrs. Barbara Paskins Dr. John Wijngaards Mr. Brian Gallagher Miss Pamela Wearing Ms. Miriam Duignan Mr. Colm Holmes Mr. Graham Gillman
Secretary	Mr Graham Gillman
Charity number	1053251
Company number	03153215
Principal address	Flat 9 Silverdale Lancaster Road Southport PR8 2LF
Website	www.wijngaardsinstitute.com
Telephone	+44 7833 416501
Registered office	Flat 9 Silverdale Lancaster Road Southport PR8 2LF
Independent examiner	Derek J. Skinner FCA Skinner & Co The Old Vicarage 10 Church Street Rickmansworth Hertfordshire WD3 1BS
Bankers	Barclays Bank plc Marble Arch Corporate Banking Group PO Box 32016 London NW1 2ZH

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HOUSETOP CARE LIMITED

WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present its report and for the year ended 31 December 2022.

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 Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The charity was incorporated as a Company Limited by Guarantee and not having share capital on 31 January 1996, company registration number 03153215. The company is also registered with the Charity Commission, number 1053251.

The directors in office in the year were as follows:-

Mrs.Barbara Paskins
Dr.John Wijngaards
Mr.Brian Gallagher
Miss.Pamela Wearing
Ms.Mary Duignan
Mr.Colm Holmes
Mr.Graham Gillman
Sister Anne MillerFMM (resigned)
Mrs.Jacqueline Clackson (deceased)

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives & activities

Its objective and principal activities are the advancement of the Roman Catholic religion and the Christian Gospel in any part of the world. In pursuing this objective, the company has, among other things, the power to:

- write, publish, produce, prepare, promote or otherwise assist in literary work or work in any media to communicate the message of the scriptures throughout the world,
- work together with members of other Christian denominations and churches throughout the world in the promotion of the Christian Gospel in any media.

The policies adopted in furtherance of these objects are explained more fully below and there has been no change in these during the year.

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

Charitable Purpose and Public Benefit

The Trustees confirm that they have complied with the requirements of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity.

The institute has continued its work to preserve its online educational resources, make them more accessible to internet users, and expand them by adding original research and other material.

New Research and Educational Material, Media Coverage and Impact

HOUSETOP CARE LIMITED WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

A Proposed Constitution for the Catholic Church

In the context of the worldwide consultation for the 2023-24 "Synod on Synodality", between October 2021 and August 2022 the Institute coordinated an interdisciplinary group of academics to work on a Proposed Constitution for the Catholic Church. This large research project has a few practical goals:

- To kick-start discussion of the need and possible shape of such a constitution;
- To build on the official Vatican precedent, the so-called "Lex ecclesiae fundamentalis" ("Fundamental law of the church"), whose final, finished draft was eventually shelved in 1981;
- To establish a legal framework for agreed legal rights, principles, and standards which all church laws must abide by, and against which they must be assessed;
- To show how proposals for church reform can be brought together into a legal framework that is coherent, pragmatic, as well as compatible with biblical studies, theological research, and ecumenical dialogues.

The Constitution has benefited from the contributions of an interdisciplinary Working Group of twenty-four scholars, plus a number of other academics who have been contacted ad hoc, when their advice was needed on particularly complex issues.

Its final constitutional text was signed by over 60 international experts in relevant disciplines: primarily biblical studies, church history, Catholic theology, and canon law.

Eleven of the signatories also provided written endorsements; particularly encouraging was the one by Prof. Mary McAleese, in view of her rare expertise of having a PhD in law and another in canon law, and her extensive political and academic experience as former President of Ireland, professor of Children, Law and Religion, and Chancellor of Trinity College, Dublin: "The proposed Constitution is the best idea the Catholic Church has had in centuries. It gives due respect to the God-given dignity of every member, puts Christ front and centre, loosens the strangling, controlling grip of imperialism and clericalism and lets the Church breathe again, love again, include again. We need this Constitution. It is our bridge to the future".

The constitution was submitted to both the national episcopal conferences of the countries our co-signatories come from, and to the General Secretariat of the Synod of Bishops. On August 26th, Institute staff met with and hand-delivered a copy to the communications manager of the Synodal office in Rome.

A Belgian Bishop promised to bring the constitution to the attention of his colleagues in Western Europe who had been tasked with bringing together the many documents submitted as a contribution to the worldwide consultation of the Synod on Synodality.

The Constitution was publicly launched in October 2022, but it has so far received little media attention, the most notable exception being a trailing article by Dr. John Wijngaards, "A Constitution for the Catholic Church," which appeared on La Croix International (<https://international.la-croix.com/news/religion/a-constitution-for-the-catholic-church/16523>).

In contrast, a few reform organisations have publicly acknowledged it, including the UK based Root & Branch, and the growing "network of networks" Spirit Unbounded (see below).

In December 2022 the US-based Catholic Church Reform International even organised an online Zoom discussion concerning the Institute's proposed constitution with Prof. Myriam Wijlens, a canon lawyer deeply involved in the Synod on Synodality both as a consultant to the synod secretariat, and as a member of the "Frascati group" which drafted the "Document for the Continental Stage".

A member of a large, progressive Catholic parish in Sydney has expressed his intention to use the constitution as a discussion aid at his parish.

Finally, the constitution benefited from the "The Principles of Canon Law Common to the Churches of the Anglican Communion" (2008): for that reason, it has been mentioned in the Ecclesiastical Law Society's report to the Anglican Consultative Council-18, 2023, submitted as part of the Report to Anglican Consultative Council-18 in Accra, Ghana, 2023, authored by the Inter-Anglican Standing Commission on Unity, Faith and Order, available at https://acc18.org/wp-content/uploads/2023/Reports/en/en_dept_IASCUFO.pdf

HOUSETOP CARE LIMITED WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The Constitution has so far been translated in German, Spanish, and French, and is accompanied by a PowerPoint (in English) providing an overview of its key points.

Work is in progress to finalise a Research Paper with the most relevant evidence from bible, church history, theology and canon law in support of the proposals advanced in the constitution, particularly those which may be perceived as touching delicate subjects.

The academic evidence from the research paper will in turn be summarised in a much shorter, accessibly written educational document, which will aim at explaining and supporting the constitution's proposals to a wide audience, primarily of Catholics. It is hoped that the document will be of interest to the "network of networks" of Catholic reform organisations, Spirit Unbounded (see below), and that it will be a much used resource on their website.

Articles on reform of authority in the Church

During this critical phase in the synodal discussions, the issue of how authority is exercised in the Church is key. To focus attention on many elements involved Dr John Wijngaards designed a series of 26 articles under the collective title: Christ's Idea of Authority. The main target audience for the articles is bishops and their advisers.

The series has 26 articles. It has been running every week since the 3rd of January 2023. It will run for half a year.

The methodology of the series has been carefully planned. Next to systematic/academic learning as we impart in schools and colleges, there is reality learning, learning through everyday experience. Discovered by early champions such as Montessori and Jean Piaget, this has now been explored by many others. Reality learning is not organised. It arises from a patchwork of piecemeal encounters.

Children learn to speak through reality learning. After and next to their academic study, medical doctors learn from dealing with their patients, salesmen from their customers, teachers from their students, etc. The important thing is that the experiences should somehow be reflected on and their lessons absorbed.

This explains the format employed. Each article starts with (i) a cartoon and (ii) a real-life story which present examples of how authority is exercised in today's Church. This is followed by (iii) a reflection on Christ's approach, a Gospel-based analysis of how he would judge the particular issue involved. This presents a challenge to the actual practice found in the Church. The (iv) question section expresses what is at stake in a few words. It is deliberately kept short and without providing an answer so as to force the reader to think about this himself.

The series of articles is enjoying a global outreach. It is being published every week in four languages: in English on UCANews (covering 26 Asian countries) and The Synodal Times (Ireland, the UK); in French on Femmes et Ministères (Canada, France); in Italian on Donne per la Chiesa (Italy); and in Spanish on Religión Digital (Spain and Latin America).

Continuing impact of past research reports

On the subject of gender equality, the ground-breaking multi-disciplinary research report "Christian Objections to Same-Sex Relationships: An Academic Assessment", which the institute published in May 2021, continues to make an impact. Inspired by some specific contentions in that report, Prof. Brett Provance – whose ground-breaking peer-reviewed research and personal communications on Romans 1:26-27 were incorporated in the report's findings – has decided to research the topic further. He is now in the process of finalising an academic publication arguing against the widespread translation as "homosexual" of a Greek term used twice by the apostle Paul. It is likely his research will make a significant contribution to the debate, and the Institute will look at including it in future updates to the report on same-sex relationships, in order to increase its outreach. It is a remarkable and very encouraging example of how the Institute's research contributes to the scientific debate to the extent of inspiring academics to address specific problems.

The Institute's 2016-17 research on contraception is also still being noticed: because of it, the Institute was invited to an international forum of public health experts, which resulted in Institute's being one of the fifteen organisations -

HOUSETOP CARE LIMITED WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

alongside the Royal College of Physicians, the Royal College of Nursing, the University of Southampton Faculty of Medicine, the UCL EGA Institute for Women's Health, and the Women's Medical Federation, among others – which co-signed “A Declaration of National Wellbeing”, sponsored by the British Medical Association and published in October 2022. The declaration is available at the end of the research report supporting that declaration: “Valuing Health: Why Prioritising Population Health is Essential to Prosperity”, available at <https://www.bma.org.uk/valuing-health>.

Partnerships and Networking

Spirit Unbounded

Since 2020 the Institute has been offering occasional theological advice to Root & Branch, a UK-based international movement for church reform. Together with them and with four other reform organisations, the Institute has co-founded Spirit Unbounded, a “network of networks” aiming to provide a platform for knowledge-exchange and greater cooperation for church reform movements worldwide.

Spirit Unbounded is planning a large synodal gathering in October 2023, in the shadow of the worldwide bishops meeting in Rome as part of the so-called synod on synodality. Entitled “Discipleship of Equals”, the Spirit Unbounded synodal gathering will take place both in person (in Rome) and online by means of video streaming. Its purpose is to provide a platform for discussing the reforms necessary to transform the Roman Catholic Church into a discipleship of equals, and to encourage reform movements to join the effort to increase cooperation with each other.

Spirit Unbounded is putting considerable energy into growing their social media presence. The Institute hopes to be able to use that platform to increase its own outreach, including for fundraising purposes.

The Institute's work on the Constitution has also resulted in two of its members being asked to be part of the steering committee of Catholic Church Reform International, a US-based organization. The committee meets fortnightly and it is another opportunity for sharing the work of the Institute while learning from a sister organisation.

Catherine of Siena College

Following the closure of most humanities departments by the University of Roehampton in 2022, mentioned in last year's Director's report, the Catherine of Siena College led by Prof. Tina Beattie has made the decision to leave that university and, after discussion with the Wijngaards Institute, it was agreed that the latter would incorporate the former. The arrangement gives the Catherine of Siena College some time to evaluate its future options, including the possibility of becoming a wholly separate charitable entity.

The University of Roehampton has agreed to transfer all assets to the Institute, including all twenty-four online theology courses which had been developed by the college staff since 2015. The transfer is currently in process; in the meantime, Miriam Duignan has agreed to take over as Executive Director of Catherine of Siena College, with Prof. Beattie remaining as an advisor.

In preparation for the relaunch of the college, it has been decided to rename it “FIDE Institute”, or FIDEI, as the abbreviation of “Faith in Dialogue and Encounter Institute”. A new domain name fide-institute.com has already been purchased, on which a website and Moodle platform for online learning will be hosted.

Discussions have also been held with the executive staff of St Augustine College in Johannesburg, South Africa, to establish an educational and research partnership whereby FIDE Institute would make all its online theology courses available to St Augustine College free of charge. It is hoped that this will increase the number of students using them and, with it, the profile of FIDE Institute when fundraising.

Upgrading and Maintenance of Websites

Work on our flagship website www.womenpriests.org continues after its conversion to WordPress, which was completed in November 2021. It includes checking the websites' links, URLs, images, navigation menus and indexes, and so on.

Several team members are contributing to that undertaking, with the ultimate goal being that of increasing the website's Google ranking, readership, and make it eligible for free advertisements which Google grants to non-profit websites fulfilling certain criteria.

Fundraising

The Institute needs to increase its donors, both individuals and institutional. With regard to institutional donors, the decision by Catherine of Siena College to leave the University of Roehampton and move to the Institute meant the abandonment of the Institute's plan to fundraise for an endowment fund to pay for its research position there.

HOUSETOP CARE LIMITED WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

As a consequence, no applications have been made over the last year; however, a new Mission and Vision statement and a PowerPoint slide deck for fundraising have been created, which can be tweaked as needed to accompany future fundraising applications. They briefly highlighting both the history of the institute as well as its recent outputs and impact.

Institutional sponsors are also more likely to finance projects involving a consortium of organisations, rather than simply one. The Institute is looking at establishing partnerships with Catholic educational organisations in the Global South, with the goal of jointly applying for funding for specific projects.

It is also hoped that the growth of the social media presence of Spirit Unbounded will increase the visibility and outreach of the Institute on social media, and with it the opportunities for increasing the number of small donors, particularly those who give monthly.

Financial review

A summary of the year's results can be found on pages 7 to 9 of the accounts.

During 2022 total incoming resources amounted to £37,605 (2021: £45,361). Incoming resources received from Stichting Wijngaards Institute for Catholic Research in the Netherlands by way of a grant £8,772 (2021: £32,141) were the main reason for lower incoming resources for the year.

Resources expended totalled £49,010 (2021: £15,806). They can be broken down into direct charitable expenditure of £46,610 (2021: £63,406) and management and administration of £2,400 (2021: £2,400), after deduction in 2021 of the Liz Whatmore loan of £50,000, now forgiven.

Net outgoing resources were £11,405 in the year (2021: incoming £29,555) - a decrease of £40,960 versus 2021. The net movement in funds for the year was an outflow of £36,701 versus an inflow of £59,663 in the previous year.

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Husetop Care Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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, including the income and expenditure, of the charitable company 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; 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 adequate 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 Companies Act 2006. 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

.....
Dr. John Wijngaards
Dated:

**HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF HOUSETOP CARE LIMITED**

I report on the accounts of the charity for the year ended 31 December 2022, which are set out on pages 7 to 13.

Respective responsibilities of Trustees and examiner

The Trustees, who are also the directors of Housetop Care Limited for the purposes of company law, are responsible for the preparation of the accounts. The 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- (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

Dated:

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	2021 £
<u>Incoming resources from generated funds</u>			
Donations and legacies	2	22,210	7,521
Investment income was derived from the company's listed investments and bank deposits.	3	6,623	5,699
		<u>28,833</u>	<u>13,220</u>
Incoming resources from charitable activities were from sponsor's grants and voluntary donations.	4	8,772	32,141
		<u>37,605</u>	<u>45,361</u>
<u>Resources expended</u>			
Charitable activities			
Advancing the Roman Catholic faith	5	46,610	63,406
Management and administration of the charity		2,400	2,400
Other resources expended		-	(50,000)
		<u>49,010</u>	<u>15,806</u>
Total resources expended		49,010	15,806
Net (outgoing)/incoming resources		(11,405)	29,555
Other recognised gains and losses			
(Losses)/gains on investment assets		(25,296)	30,108
		<u>(36,701)</u>	<u>59,663</u>
Net movement in funds		(36,701)	59,663
Fund balances at 1 January 2022		274,346	214,683
Fund balances at 31 December 2022		237,645	274,346

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

	Year ended 31 December 2022 £	Year ended 31 December 2021 £
Gross income	37,605	45,361
(Loss)/gain on disposal of investment assets held by income funds	-	19,273
	<hr/>	<hr/>
Total income	37,605	64,634
Total expenditure from income funds	49,010	15,806
	<hr/>	<hr/>
Net (expenditure)/income for the year	(11,405)	48,828
	<hr/> <hr/>	<hr/> <hr/>

STATEMENT OF RECOGNISED GAINS AND LOSSES

Net (expenditure)/income for the year	(11,405)	48,828
Unrealised gains on investment assets held by income funds	(25,296)	10,835
	<hr/>	<hr/>
	(36,701)	59,663
	<hr/> <hr/>	<hr/> <hr/>

HOusetop CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		1,016		1,354
Current assets					
Stocks		1,095		1,095	
Debtors	10	742		1,045	
Investments		207,600		232,896	
Cash at bank and in hand		29,592		40,356	
		<u>239,029</u>		<u>275,392</u>	
Creditors: amounts falling due within one year	11	<u>(2,400)</u>		<u>(2,400)</u>	
Net current assets			<u>236,629</u>		<u>272,992</u>
Total assets less current liabilities			<u><u>237,645</u></u>		<u><u>274,346</u></u>
Income funds					
Restricted funds	12		-		-
Unrestricted income funds		262,941		263,511	
Revaluation reserve		<u>(25,296)</u>		<u>10,835</u>	
			<u>237,645</u>		<u>274,346</u>
			<u><u>237,645</u></u>		<u><u>274,346</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on

.....

Dr. John Wijngaards

Company Registration No. 03153215

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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 Companies Act 2006.

1.2 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Furniture and equipment: 25% per annum, reducing balance

In accordance with the Statement of Standard Accounting Practice 19, no depreciation is charged on investment properties.

1.3 Investments

Listed investments in securities are stated at market value. Unrealised gains or losses arising from the difference between market value and historical cost are reflected in the Statement of Financial Activities and the associated revaluation reserves are adjusted and stated in the Balance Sheet.

1.4 Stock

Stocks of goods held for resale are valued at the lower of cost or net realisable value.

1.5 Taxation

The charity is a registered charity and therefore is not liable for income tax or corporation tax on income derived from its charitable activities as it falls within the various exemptions available to registered charities.

2 Donations and legacies

	2022	2021
	£	£
Donations and gifts	22,210	7,521
	<u> </u>	<u> </u>

3 Investment income was derived from the company's listed investments and bank deposits.

	2022	2021
	£	£
Income from listed investments	6,617	5,696
Interest receivable	6	3
	<u> </u>	<u> </u>
Income / (Loss)	6,623	5,699
	<u> </u>	<u> </u>

HOusetop CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

4 Incoming resources from charitable activities were from sponsor's grants and voluntary donations.

	2022	2021
	£	£
Stichting Wijngaards Institute for Catholic Research	8,772	32,141

5 Total resources expended

	2022	2021
	£	£
Charitable activities		
<u>Advancing the Roman Catholic faith</u>		
Support costs	46,610	63,406
Governance costs	2,400	2,400
Other resources expended	-	(50,000)
	49,010	15,806

Governance costs include accountancy fees paid to the Independent Examiner's firm of £2,400 (2021: £2,400) and sundry expenses amounting to £0 (2021: £2,400).

6 Support costs

	2022	2021
	£	£
Website costs & promotion	2,360	13,289
Office & miscellaneous expenses	4,494	1,392
Staff costs & research (Roehampton)	39,288	47,732
Depreciation	338	451
Loss on exchange	130	542
	46,610	63,406

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year. No expenses were reimbursed to them.

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

8 Employees

Number of employees

	2022	2021
Administrative	<u>1</u>	<u>2</u>
Total	<u><u>1</u></u>	<u><u>2</u></u>

Employment costs

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

9 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 January 2022 and at 31 December 2022	<u>53,685</u>
Depreciation	
At 1 January 2022	52,331
Charge for the year	338
At 31 December 2022	<u>52,669</u>
Net book value	
At 31 December 2022	<u><u>1,016</u></u>
At 31 December 2021	<u><u>1,354</u></u>

10 Debtors

	2022 £	2021 £
Other debtors	<u><u>742</u></u>	<u><u>1,045</u></u>

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	<u><u>2,400</u></u>	<u><u>2,400</u></u>

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

12 Endowment funds

The Trustees allocated £200,000 of the original £400,000 investment in Listed Securities to a Restricted Endowment Fund for the upkeep and maintenance of the websites. The allocation was made to respect the intentions of the original donors of Cairn House (after its sale in 2018). However, the Trustees decided that the Restricted Endowment Fund should not be marked as permanently endowed. The Fund, or part of it, may be used for other purposes in extraordinary circumstances should the Trustees so decide.

The ownership of the Restricted Endowment Fund was transferred from Housetop Care Ltd to Housetop Trust in 2021.

HOusetop Care Limited

England & Wales - Charity number 1053251

Accounts

Charity Registration No. 1053251

Company Registration No. 03153215 (England and Wales)

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
LEGAL AND ADMINISTRATIVE INFORMATION

Directors and Trustees	Sister Anne Miller FMM Mr. Ben Clackson Mrs. Barbara Paskins Dr. John Wijngaards Mrs. Jacqueline Clackson Mr. Brian Gallagher Miss Pamela Wearing Ms. Miriam Duignan Mr. Colm Holmes Mr. Graham Gillman
Secretary	Mrs. Jacqueline Clackson
Charity number	1053251
Company number	03153215
Principal address	Flat 9 Silverdale Lancaster Road Southport PR8 2LF
Website	www.wijngaardsinstitute.com
Telephone	07351 62831
Registered office	Flat 9 Silverdale Lancaster Road Southport PR8 2LF
Independent examiner	Derek J. Skinner FCA Skinner & Co The Old Vicarage 10 Church Street Rickmansworth Hertfordshire WD3 1BS
Bankers	Barclays Bank plc Marble Arch Corporate Banking Group PO Box 32016 London NW1 2ZH

HOUSETOP CARE LIMITED WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH CONTENTS

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HOUSETOP CARE LIMITED WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present its report and for the year ended 31 December 2021.

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 Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The charity was incorporated as a Company Limited by Guarantee and not having share capital on 31 January 1996, company registration number 03153215. The company is also registered with the Charity Commission, number 1053251.

The directors in office in the year were as follows:-

Sister Anne Miller FFM
Mr. Ben Clackson
Mrs. Barbara Paskins
Dr. John Wijngaards
Mrs. Jacqueline Clackson
Mr. Brian Gallagher
Miss Pamela Wearing
Ms. Miriam Duignan
Mr. Colm Holmes
Mr. Graham Gillman

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives & activities

Its objective and principal activities are the advancement of the Roman Catholic religion and the Christian Gospel in any part of the world. In pursuing this objective, the company has, among other things, the power to:

- write, publish, produce, prepare, promote or otherwise assist in literary work or work in any media to communicate the message of the scriptures throughout the world,
- work together with members of other Christian denominations and churches throughout the world in the promotion of the Christian Gospel in any media.

The policies adopted in furtherance of these objects are explained more fully below and there has been no change in these during the year.

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

Charitable Purpose and Public Benefit

The Trustees confirm that they have complied with the requirements of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity.

The institute has continued its work to preserve its online educational resources, make them more accessible to internet users, and expand them by adding original research and other material.

HOUSETOP CARE LIMITED WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Charitable Purpose and Public Benefit

In October 2021 the founder of the institute, Dr John Wijngaards, published a book entitled *Ten Commandments for Church Reform: Memoirs of a Catholic Priest*. It sketches the wonderful intellectual, moral and spiritual journey of one of the best-known reformist Catholic priests and theologians since the Second Vatican Council.

It is difficult to overstate the importance of the testimony and recommendations of such a book, given they come from somebody who has been working for the Catholic Church in senior positions for decades, as a priest, missionary, vicar general of the Mill Hill society, advisor to bishops, theology professor, and founder of this Christian educational non-profit think tank.

That is arguably why the book has received very positive reviews, including from high-profile Catholic personalities such as Mary McAleese, and considerable coverage in the Catholic press and among Catholic reform organisations. The Institute will continue working to further publicise the book, including via a public launch.

On the basis of his book, Dr Wijngaards also published a petition asking the ongoing “Synod on Synodality” and the Pope to consider ten specific reforms of the Catholic Church touching on immediate pastoral issues. The petition too received favourable coverage in Catholic media, and so far it has been endorsed by more than 1,200 people, among whom distinguished Catholic theologians and scholars, as well as 25 Catholic reform organizations from around the world.

Work on the need for structural reform of the Catholic Church has also taken place via two other initiatives involving the Institute. In August 2021, the director of research was asked to contribute a text on authority in the Catholic Church which, after minor amendments by an ecumenical panel of church experts, was launched to the public at the so-called “Root and Branch Synod” which took place in Bristol (UK) in September: that contribution now appears as the section on church authority of the so-called “Bristol Text”.

That lay synod also saw the called from Mary McAleese and Baroness Helena Kennedy for the fundamental human rights to be fully implemented in canon law. This provided the spark for starting a major research project to draft a proposal for a Constitution for the Catholic Church. The aim is to provide the principles and laws which every other law within the Catholic communion would have to abide.

The project has built on important precedents, such as: 1. the aborted project of an official Vatican constitution for the Roman Catholic Church, called *Lex Ecclesiae Fundamental*, whose final version – approved in 1980 by the commission of experts which drafted it and submitted to Pope John Paul II – was never ratified or published; 2. the unofficial proposal of a Church Constitution put forward in 1994 by the Association for the Rights of Catholics in the Church, led by Prof. Leonard Swidler; 3. “The Principles of Canon Law Common to the Churches of the Anglican Communion” (2008), i.e. the official constitutional principles regulating the relationships between the constituent churches of the Anglican Communion; 4. the “Principles of Christian Law” inspired by that Anglican precedent and drafted between 2013 and 2017 by an interdenominational committee of experts in church law; 5. the Universal Declaration of Human Rights.

The final draft of the constitution is currently being circulated to leaders of church reform movements, who have asked to be involved in providing feedback with a view to having the organisations they lead endorse the constitution. It will also be sent to a few distinguished canon lawyers for suggestions and endorsements, in preparation for its public launch and subsequent submission through various channels to the consultation process for the worldwide “Synod on Synodality” planned for autumn 2023.

On the subject of gender equality, the ground-breaking multi-disciplinary research report “Christian Objections to Same-Sex Relationships: An Academic Assessment” which the institute published in May 2021 brought some attention to the institute. In addition to some media coverage in the Catholic press, the Irish Times commissioned an article about the report from the director of research of the institute, which was published in June 2021.

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

The report also brought the institute attention from the producers of a forthcoming feature-length documentary “Wonderfully Made - LGBTQ+R(eligion)”, scheduled for release in Q3 2022. The documentary explores the challenges of LGBTQ+ Catholics in the face of the Church’s rejection and persecution of them, features the unprecedented creation of new religious iconography of Jesus as LGBTQ+, and interviews leading advocates. As a thank you for the research work of the Wijngaards Institute, the producers have credited it as one of the “Advocate producers” of the documentary.

Finally, the report has also been listed as one of the many resources of a major new website for LGBTQ Catholic (i.e. <https://outreach.faith/>) launched on May 1 2022 by Catholic media personality Fr James Martin SJ.

Likewise, the 2017 research report on the ethics of contraception continues to make an impact. It brought the institute to the attention of the president of the British Medical Association and professor of neonatology at Imperial College London. As a consequence, the institute has been invited to collaborate to two projects led by medical researchers and professionals aiming to inform policy-makers about two central findings, namely that the principal determinants of health and wellbeing lie outside healthcare (and so their attainment requires greater social and economic justice); and that health and well-being should be prioritised above the mere pursuit of GDP growth. The distinctive contribution of the Institute is to show the compatibility of such an approach with Catholic Social Teaching and the Catholic understanding of “Integral Human Development”, which has become a primary goal of the current pontificate. Both projects to which the Institute has been invited aim at informing policy-makers worldwide, and so they will cooperate with, and involve, the World Health Organisation, World Bank, UN, and, with the help of the Institute, the Vatican.

Upgrading and Maintenance of Websites

The conversion of our flagship website www.womenpriests.org to WordPress, which was started in October 2019 by a local IT firm, was finally completed in November 2021. However, much work still needs to be carried out after such a conversion, to check the websites links, images, navigation menus and indexes, and so on. Several team members are contributing to that undertaking, with the ultimate goal being that of increasing the website’s Google ranking, readership, and make it eligible for free advertisements which Google grants to non-profit websites fulfilling certain criteria.

Fundraising

Dr John Wijngaards has managed to obtain funding from some of the historic donors, but new donors have yet to be approached. With the Covid impact on the economy in the UK being now smaller and more predictable than over the past two years, the director of the institute planned to approach over the second half of 2022 a number of religious institutes and foundations, primarily but not exclusively in the UK, with a proposal to fund an endowment to fund the Wijngaards Institute research position at the Catherine of Siena College of the University of Roehampton. This fundraising proposition is now likely to have to be modified in light of development at the University of Roehampton itself.

Partnership with Catherine of Siena College - Roehampton University

Since July 2020 the Institute has had a partnership with the University of Roehampton and Catherine of Siena College, a non-profit offering online courses in theology originally established by the Institute in 2007, and handed over in 2015 to the University of Roehampton. The agreement consisted in the Institute paying for a full time research position within the Department of Theology and Religion of the University of Roehampton, with two days a week dedicated to the Catherine of Siena College (CSC). A principal goal of the partnership was to enable the Institute to fundraise for an endowment fund in support of such a research position at a recognised public university, a proposition familiar to institutional donors and so likely more acceptable than fundraising for the Institute alone.

HOUSETOP CARE LIMITED WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Unfortunately, in May 2022 the University of Roehampton announced mass redundancies of academic staff across all humanities, and as a consequence there is a high likelihood that the Department of Theology and Religion will close entirely in August 2022.

Were that to happen, it is highly likely that CSC too will have to wind down. In May 2022, just before the announcement of mass redundancies at the University of Roehampton, CSC was about to embark on a large fundraising campaign to cover its operating expenses over the next three to five years. But such a fundraising campaign is dependent on CSC having the support of the Department of Theology and Religion for the validation of its current and future graduate modules. Should that department be closed, it is likely that CSC will have to follow.

Should such a scenario materialise, the Institute will consider terminating its agreement with the University of Roehampton.

Death of Co-founder Jacqueline Clackson (1937-2022)

Jackie Clackson, who co-founded the Institute in 1983 with her later-to-be husband Dr. John Wijngaards, and had been not just a trustee but also a core team member since, died unexpectedly on Saturday 7th of May 2022. Her leadership has benefitted the Institute in a way difficult to measure, and she will be missed.

In the early days it was her artistic talent that was prominent. She illustrated John's books and parts of the Housetop videos.

She also loved relationships with people to an extent which is difficult to convey. She reached out to those who came to Housetop for advice. Her friendships were a life-long affair: she kept in touch with old friends going back decades across continents, to an extent to which few people do. She kept a calendar with everybody's birthday on it, and unfailingly sent beautifully handwritten cards for birthdays, Christmas and Easter, generally featuring one of her own paintings or drawings. And she made no secret of how much she enjoyed the weekly visit to our office, to catch up with the work of the institute and pray together. Her meditations during the weekly Mass attended by the Institute's team members were poetic, regularly inspired by the wonders of nature and the universe to an extent that betrayed Jackie's profound awareness of our creatureliness and smallness before the infinite: to keep our humanity in perspective.

Jackie was a staunch believer in, and public advocate for, the ordination of women in the Catholic Church.

The Institute is committed to honour her life by continuing to work on the causes of church reform which were close to her heart.

Financial review

A summary of the year's results can be found on pages 7 to 9 of the accounts.

During 2021 total incoming resources amounted to £45,361 (2020: £58,853). Incoming resources received from Housetop Trust by way of grants totalling £32,141 (2020: £37,282) were the main reason for lower incoming resources for the year.

Resources expended totalled £15,806 (2020: £87,463). They can be broken down into direct charitable expenditure of £63,406 (2020: £83,634) and management and administration of £2,400 (2020: £3,829), after deduction of the Liz Whatmore loan of £50,000, now forgiven.

Net incoming resources were £29,555 in the year (2020: outgoing £28,610) - an increase of £58,165 over 2020.

The net movement in funds for the year was an inflow of £59,663 versus an outflow of £20,537 in the previous year.

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Housetop Care Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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, including the income and expenditure, of the charitable company 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; 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 adequate 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 Companies Act 2006. 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

.....

Dr. John Wijngaards

Dated:

**HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF HOUSETOP CARE LIMITED**

I report on the accounts of the charity for the year ended 31 December 2021, which are set out on pages 7 to 14.

Respective responsibilities of Trustees and examiner

The Trustees, who are also the directors of Husetop Care Limited for the purposes of company law, are responsible for the preparation of the accounts. The 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- (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

Dated:

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	2020 £
<u>Incoming resources from generated funds</u>			
Donations and legacies	2	7,521	9,270
Investment income was derived from the company's listed investments and bank deposits.	3	5,699	12,301
		<u>13,220</u>	<u>21,571</u>
Incoming resources from charitable activities were from sponsor's grants and voluntary donations.	4	32,141	37,282
Total incoming resources		<u>45,361</u>	<u>58,853</u>
<u>Resources expended</u>			
Charitable activities			
Advancing the Roman Catholic faith		63,406	83,634
Management and administration of the charity		2,400	3,829
Other resources expended		(50,000)	-
Total resources expended		<u>15,806</u>	<u>87,463</u>
Net incoming/(outgoing) resources		<u>29,555</u>	<u>(28,610)</u>
Other recognised gains and losses			
Gains on investment assets		30,108	8,073
Net movement in funds		<u>59,663</u>	<u>(20,537)</u>
Fund balances at 1 January 2021		433,956	454,493
Fund balances at 31 December 2021		<u><u>493,619</u></u>	<u><u>433,956</u></u>

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

	Year ended 31 December 2021 £	31 December 2020 £
Gross income	45,361	58,853
Gain on disposal of investment assets held by income funds	19,273	-
	<u>64,634</u>	<u>58,853</u>
Total income		
Total expenditure from income funds	15,806	87,463
	<u>48,828</u>	<u>(28,610)</u>
Net income/(expenditure) for the year		

STATEMENT OF RECOGNISED GAINS AND LOSSES

Net income/(expenditure) for the year	48,828	(28,610)
Unrealised gains on investment assets held by income funds	10,835	8,073
	<u>59,663</u>	<u>(20,537)</u>

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	9		1,354		1,094
Current assets					
Stocks		1,095		1,095	
Debtors	10	220,318		908	
Investments		232,896		422,061	
Cash at bank and in hand		40,356		61,198	
		<u>494,665</u>		<u>485,262</u>	
Creditors: amounts falling due within one year	11	<u>(2,400)</u>		<u>(52,400)</u>	
Net current assets			492,265		432,862
Total assets less current liabilities			<u>493,619</u>		<u>433,956</u>
Income funds					
Restricted funds	12		-		220,133
Including revaluation reserve of £3,970 (2019: £3,532)					
Unrestricted funds:					
Unrestricted income funds		482,784		209,720	
Revaluation reserve		10,835		4,103	
		<u>493,619</u>		<u>213,823</u>	
			<u>493,619</u>		<u>433,956</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

**HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
BALANCE SHEET (CONTINUED)**

AS AT 31 DECEMBER 2021

The accounts were approved by the Board on

.....

Dr. John Wijngaards

Company Registration No. 03153215

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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 Companies Act 2006.

1.2 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Furniture and equipment: 25% per annum, reducing balance

In accordance with the Statement of Standard Accounting Practice 19, no depreciation is charged on investment properties.

1.3 Investments

Listed investments in securities are stated at market value. Unrealised gains or losses arising from the difference between market value and historical cost are reflected in the Statement of Financial Activities and the associated revaluation reserves are adjusted and stated in the Balance Sheet.

1.4 Stock

Stocks of goods held for resale are valued at the lower of cost or net realisable value.

1.5 Taxation

The charity is a registered charity and therefore is not liable for income tax or corporation tax on income derived from its charitable activities as it falls within the various exemptions available to registered charities.

2 Donations and legacies

	2021	2020
	£	£
Donations and gifts	7,521	9,270
	<u> </u>	<u> </u>

3 Investment income was derived from the company's listed investments and bank deposits.

	2021	2020
	£	£
Income from listed investments	5,696	11,419
Interest receivable	3	882
	<u> </u>	<u> </u>
Income / (Loss)	5,699	12,301
	<u> </u>	<u> </u>

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

4 Incoming resources from charitable activities were from sponsor's grants and voluntary donations.

	2021	2020
	£	£
Housetop Trust	32,141	37,282
	<u>32,141</u>	<u>37,282</u>
	<u><u>32,141</u></u>	<u><u>37,282</u></u>

5 Total resources expended

	2021	2020
	£	£
Charitable activities		
<u>Advancing the Roman Catholic faith</u>		
Support costs	63,406	83,634
Governance costs	2,400	3,829
Other resources expended	(50,000)	-
	<u>15,806</u>	<u>87,463</u>
	<u><u>15,806</u></u>	<u><u>87,463</u></u>

Governance costs include accountancy fees paid to the Independent Examiner's firm of £2,400 (2020: £2,400) and sundry expenses amounting to £0 (2020: £1,429).

6 Support costs

	2021	2020
	£	£
Website costs & promotion	13,289	4,027
Office & miscellaneous expenses	1,392	13,207
Staff costs & research (Roehampton)	47,732	66,035
Depreciation	451	365
Loss on exchange	542	-
	<u>63,406</u>	<u>83,634</u>
	<u><u>63,406</u></u>	<u><u>83,634</u></u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year. No expenses were reimbursed to them.

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

8 Employees

Number of employees

	2021	2020
Administrative	<u>1</u>	<u>2</u>
Total	<u><u>1</u></u>	<u><u>2</u></u>

Employment costs

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

9 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 January 2021	52,974
Additions	711
At 31 December 2021	<u>53,685</u>
Depreciation	
At 1 January 2021	51,880
Charge for the year	451
At 31 December 2021	<u>52,331</u>
Net book value	
At 31 December 2021	<u><u>1,354</u></u>
At 31 December 2020	<u><u>1,094</u></u>

10 Debtors

	2021	2020
	£	£
Other debtors	<u><u>220,318</u></u>	<u><u>908</u></u>

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

11 Creditors: amounts falling due within one year	2021 £	2020 £
Other creditors	-	50,000
Accruals	2,400	2,400
	<u>2,400</u>	<u>52,400</u>

12 Endowment funds

The Trustees allocated £200,000 of the original £400,000 investment in Listed Securities to a Restricted Endowment Fund for the upkeep and maintenance of the websites. The allocation was made to respect the intentions of the original donors of Cairn House (after its sale in 2018). However, the Trustees decided that the Restricted Endowment Fund should not be marked as permanently endowed. The Fund, or part of it, may be used for other purposes in extraordinary circumstances should the Trustees so decide.

The ownership of the Restricted Endowment Fund was transferred from Housetop Care Ltd to Housetop Trust in 2020.

HOusetop Care Limited

England & Wales - Charity number 1053251

Accounts

Charity Registration No. 1053251

Company Registration No. 03153215 (England and Wales)

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

**HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
LEGAL AND ADMINISTRATIVE INFORMATION**

Directors and Trustees	Sister Anne Miller FMM Mr. Ben Clackson Mrs. Barbara Paskins Dr. John Wijngaards Mrs. Jacqueline Clackson Mr. Brian Gallagher Miss Pamela Wearing Ms. Miriam Duignan Mr. Colm Holmes Mr. Graham Gillman
Secretary	Mrs. Jacqueline Clackson
Charity number	1053251
Company number	03153215
Principal address	Flat 9 Silverdale Lancaster Road Southport PR8 2LF
Website	www.wijngaardsinstitute.com
Telephone	07351 62831
Registered office	Flat 9 Silverdale Lancaster Road Southport PR8 2LF
Independent examiner	Derek J. Skinner FCA Skinner & Co The Old Vicarage 10 Church Street Rickmansworth Hertfordshire WD3 1BS
Bankers	Barclays Bank plc Marble Arch Corporate Banking Group PO Box 32016 London NW1 2ZH

HOUSETOP CARE LIMITED WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present its report and for the year ended 31 December 2020.

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 Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The charity was incorporated as a Company Limited by Guarantee and not having share capital on 31 January 1996, company registration number 03153215. The company is also registered with the Charity Commission, number 1053251.

The directors in office in the year were as follows:-

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None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives & activities

Its objective and principal activities are the advancement of the Roman Catholic religion and the Christian Gospel in any part of the world. In pursuing this objective, the company has, among other things, the power to:

- write, publish, produce, prepare, promote or otherwise assist in literary work or work in any media to communicate the message of the scriptures throughout the world,
- work together with members of other Christian denominations and churches throughout the world in the promotion of the Christian Gospel in any media.

The policies adopted in furtherance of these objects are explained more fully below and there has been no change in these during the year.

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

Charitable Purpose and Public Benefit

The primary focus of the institute has been to continue maintaining the existing educational resources on women's equality and add new research on the Christian case for same-sex unions.

A book by the founder of the institute, Dr John Wijngaards, *What They Don't Teach You in Catholic College: Women in the Priesthood and the Mind of Christ* (Acadian Publishing) was published in October 2020. This was followed by a number of positive reviews in the press, including by Prof. Hille Haker in the *National Catholic Reporter*.

A second book with his memoirs is currently in the final stages of editing as of April 2021.

HOUSETOP CARE LIMITED WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Both books will be launched publicly via two separate events later in 2021, details of which will depend on what is possible in light of the COVID-19 pandemic. The aim of the public launch is to get as much press coverage as possible.

Dr Ally Kateusz, research associate of the institute, has given presentations at a number of international conferences, particularly on early Christian representations of Jesus as androgynous and intersex. Her essay "Women Church Leaders in and around Fifth-Century Rome," in Joan E. Taylor and Ilaria L. E. Ramelli (eds.), *Patterns of Women's Leadership within Early Christianity and Judaism* (Oxford: Oxford University Press), co-authored with director of research Dr Luca Badini Confalonieri, was published in February 2021.

Finally, the Institute has been carrying out a large research project looking in depth at the Christian objections to same-sex unions. This has produced an interdisciplinary research report of about 35,000 words, and an accompanying Academic Statement on the Ethics of Free and Faithful Same-sex Relationships (approx. 3,500 words), which has been signed by more than 60 scholars, including high-profile academics and even a former senior official of the Congregation for the Doctrine of the Faith.

The report and statement is one of the most comprehensive of its kind, and the first to bring to the attention of church authorities the latest research on the handful of biblical passages most commonly used to condemn same-sex relationships. Among other things, it is hoped it will be used by the study committee on sexual ethics of the "Synodal Way", the ongoing synodal process of the Catholic Church in Germany.

Thanks to the generosity of members of the European Forum of LGBT Christian Groups, the statement has been translated in 8 languages so far, including Chinese Mandarin.

Public launch of the report is expected in June 2021, with the aim of bringing it to the attention of the mainstream media. With this report, the institute hopes to firmly expand its credential as an authority on gender equality.

Coordinating the research for the LGBT report has also resulted in networking with new academics whom the Institute hopes to continue being able to work with in the future.

Upgrading and Maintenance of Websites

As of April 2021, the conversion of our flagship website www.womenpriests.org to WordPress, which was started in October 2019, has not yet been entirely completed by the local IT firm hired to carry out the project, although the bulk of the work has been done.

The delay has been caused in part by the pandemic, and by the complexity of the task which turned out to be greater than initially expected.

At key junctures of the project, Wijngaards Institute staff helped the conversion process by providing guidance, carrying out specific tasks, or quality checking the work carried out by the IT firm. The remaining tasks concern the set-up of the many language sections of the website, and its re-design.

The expectation is that the revamped website, with its greater accessibility, ease of navigation, powerful search function, language sections mapped to each other, and lack of broken links will help increase its readership, internet ranking, and make it eligible for the free advertisement which Google grants to non-profit websites fulfilling certain criteria.

Partnership with Catherine of Siena College - Roehampton University

Starting in July 2020, the Institute has been funding a research position for our director of research, Luca Badini Confalonieri, at the University of Roehampton and, within it and for one day a week only, at the Catherine of Siena College (CSC).

**HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2020

The goal is to bid for grants for joint projects to carry out research in line with the mission of the Wijngaards Institute, as well as contribute to the growth of the CSC, both in terms of educational offering, and in terms of student numbers.

The expected time demands of growing CSC has meant that the latter has agreed to pay for one day a week of the salary of the position-holder starting July 2021.

Financial review

A summary of the year's results can be found on pages 5 to 7 of the accounts.

During 2020 total incoming resources amounted to £58,853 (2019: £127,586). Incoming resources received from Housetop Trust by way of grants totalling £37,282 (2019: £86,010) were the main reason for lower incoming resources for the year.

Resources expended totalled £87,463 (2019: £119,335) and can be broken down into direct charitable expenditure of £83,364 (2019: £114,422) and management and administration of £3,829 (2019: £4,912).

Net outgoing resources were £28,610 in the year (2019: incoming £8,251) - a decrease of £36,861 over 2019.

The net movement in funds for the year was an outflow of £20,539 versus an inflow of £45,549 in the previous year.

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Housetop Care Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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, including the income and expenditure, of the charitable company 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; 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 adequate 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 Companies Act 2006. 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

.....
Dr. John Wijngaards
Dated: 24/6/21....

**HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF HOUSETOP CARE LIMITED**

I report on the accounts of the charity for the year ended 31 December 2020, which are set out on pages 5 to 12.

Respective responsibilities of Trustees and examiner

The Trustees, who are also the directors of Housetop Care Limited for the purposes of company law, are responsible for the preparation of the accounts. The 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- (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

Dated: 24/6/21

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
<u>Incoming resources from generated funds</u>					
Donations and legacies	2	9,270	-	9,270	6,579
Investment income was derived from the company's listed investments and bank deposits.	3	6,687	5,614	12,301	14,979
		<u>15,957</u>	<u>5,614</u>	<u>21,571</u>	<u>21,558</u>
Incoming resources from charitable activities were from sponsor's grants and voluntary donations.	4	37,282	-	37,282	106,028
Total incoming resources		<u>53,239</u>	<u>5,614</u>	<u>58,853</u>	<u>127,586</u>
<u>Resources expended</u>					
Charitable activities					
Advancing the Roman Catholic faith	5	83,634	-	83,634	114,422
Management and administration of the charity		3,829	-	3,829	4,913
Total resources expended		<u>87,463</u>	<u>-</u>	<u>87,463</u>	<u>119,335</u>
Gross transfers between funds		-	-	-	200,000
Net (outgoing)/incoming resources		<u>(34,224)</u>	<u>5,614</u>	<u>(28,610)</u>	<u>208,251</u>
Other recognised gains and losses					
Gains on investment assets		4,103	3,970	8,073	10,456
Net movement in funds		<u>(30,121)</u>	<u>9,584</u>	<u>(20,537)</u>	<u>218,707</u>
Fund balances at 1 January 2020		<u>243,944</u>	<u>210,549</u>	<u>454,493</u>	<u>235,788</u>
Fund balances at 31 December 2020		<u><u>213,823</u></u>	<u><u>220,133</u></u>	<u><u>433,956</u></u>	<u><u>454,495</u></u>

**HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
SUMMARY INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
Gross income	58,853	127,586
Transfer (to)/from endowment funds	-	200,000
Total income	58,853	327,586
Total expenditure from income funds	87,463	119,335
Net (expenditure)/income for the year	(28,610)	208,251

STATEMENT OF RECOGNISED GAINS AND LOSSES

Net (expenditure)/income for the year	(28,610)	208,251
Unrealised gains on investment assets held by income funds	8,073	10,456
	(20,537)	218,707

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	9	1,094	1,460
Current assets			
Stocks		1,095	1,095
Debtors	10	908	7,831
Investments		422,061	413,987
Cash at bank and in hand		61,198	82,522
		<u>485,262</u>	<u>505,435</u>
Creditors: amounts falling due within one year	11	<u>(52,400)</u>	<u>(52,400)</u>
Net current assets		<u>432,862</u>	<u>453,035</u>
Total assets less current liabilities		<u>433,956</u>	<u>454,495</u>
Income funds			
Restricted funds	12	220,133	210,550
Including revaluation reserve of £3,970 (2019: £3,532)			
Unrestricted funds:			
Unrestricted income funds		209,720	233,489
Revaluation reserve		4,103	10,456
		<u>213,823</u>	<u>243,945</u>
		<u>433,956</u>	<u>454,495</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

**HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
BALANCE SHEET (CONTINUED)**

AS AT 31 DECEMBER 2020

The accounts were approved by the Board on 26/7/21

Dr. John Wijngaards

Company Registration No. 03153215

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2020
2019

**HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
NOTES TO THE ACCOUNTS**

FOR THE YEAR ENDED 31 DECEMBER 2020

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 Companies Act 2006.

1.2 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Furniture and equipment: 25% per annum, reducing balance

In accordance with the Statement of Standard Accounting Practice 19, no depreciation is charged on investment properties.

1.3 Investments

Listed investments in securities are stated at market value. Unrealised gains or losses arising from the difference between market value and historical cost are reflected in the Statement of Financial Activities and the associated revaluation reserves are adjusted and stated in the Balance Sheet.

1.4 Stock

Stocks of goods held for resale are valued at the lower of cost or net realisable value.

1.5 Taxation

The charity is a registered charity and therefore is not liable for income tax or corporation tax on income derived from its charitable activities as it falls within the various exemptions available to registered charities.

2 Donations and legacies

	2020	2019
	£	£
Donations and gifts	9,270	6,579
	<u> </u>	<u> </u>

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

3 Investment income was derived from the company's listed investments and bank deposits.

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Income from listed investments	5,805	5,614	11,419	14,275
Interest receivable	882	-	882	704
Income / (Loss)	<u>6,687</u>	<u>5,614</u>	<u>12,301</u>	<u>14,979</u>

4 Incoming resources from charitable activities were from sponsor's grants and voluntary donations.

	2020	2019
	£	£
Housetop Trust	37,282	86,010
Stichting Wijngaards Institute for Catholic Research	-	20,018
	<u>37,282</u>	<u>106,028</u>

5 Total resources expended

	2020	2019
	£	£
Charitable activities		
<u>Advancing the Roman Catholic faith</u>		
Support costs	83,634	114,422
Governance costs	3,829	4,913
	<u>87,463</u>	<u>119,335</u>

Governance costs include accountancy fees paid to the Independent Examiner's firm of £2,400 (2019: £2,400) and sundry expenses amounting to £1,429 (2019: £2,513).

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

6 Support costs

	2020	2019
	£	£
Website costs & promotion	4,027	17,658
Office & miscellaneous expenses	13,207	23,090
Staff costs & research (Roehampton)	66,035	66,929
Depreciation	365	486
Loss on exchange	-	932
	<u>83,634</u>	<u>114,422</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year. No expenses were reimbursed to them.

8 Employees

Number of employees

	2020	2019
Administrative	2	2
Total	<u>2</u>	<u>2</u>

Employment costs

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

HOUSETOP CARE LIMITED
WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

9	Tangible fixed assets		
		Fixtures, fittings & equipment	
		£	
	Cost		
	At 1 January 2020 and at 31 December 2020	52,974	
	Depreciation		
	At 1 January 2020	51,515	
	Charge for the year	365	
	At 31 December 2020	51,880	
	Net book value		
	At 31 December 2020	1,094	
	At 31 December 2019	1,460	

10	Debtors	2020	2019
		£	£
	Other debtors	908	7,831

11	Creditors: amounts falling due within one year	2020	2019
		£	£
	Other creditors	50,000	50,000
	Accruals	2,400	2,400
		52,400	52,400

12 Endowment funds

The Trustees allocated £200,000 of the original £400,000 investment in Listed Securities to a Restricted Endowment Fund for the upkeep and maintenance of the websites. The allocation was made to respect the intentions of the original donors of Cairn House (after its sale in 2018). However, the Trustees decided that the Restricted Endowment Fund should not be marked as permanently endowed. The Fund, or part of it, may be used for other purposes in extraordinary circumstances should the Trustees so decide.

The Trustees decided that the ownership of the Restricted Endowment Fund should be transferred from Husetop Care Ltd to Husetop Trust.