

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

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Southport

PR8 2LF

Website

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Telephone

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Registered office

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Independent examiner

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Skinner & Co

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HOUSETOP CARE LIMITED

WIJNGAARDS INSTITUTE FOR CATHOLIC RESEARCH

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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:-

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 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
		15,957	5,614	21,571	21,558
Incoming resources from charitable activities were from sponsor's grants and voluntary donations.	4	37,282	-	37,282	106,028
Total incoming resources		53,239	5,614	58,853	127,586
<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		87,463	-	87,463	119,335
Gross transfers between funds		-	-	-	200,000
Net (outgoing)/incoming resources		(34,224)	5,614	(28,610)	208,251
<u>Other recognised gains and losses</u>					
Gains on investment assets		4,103	3,970	8,073	10,456
Net movement in funds		(30,121)	9,584	(20,537)	218,707
Fund balances at 1 January 2020		243,944	210,549	454,493	235,788
Fund balances at 31 December 2020		213,823	220,133	433,956	454,495

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><u>433,956</u></u>	<u><u>454,495</u></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><u>433,956</u></u>	<u><u>454,495</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 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

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

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 Housetop Care Ltd to Housetop Trust.