

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

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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 call 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.

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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

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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 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 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>	5		
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	-
	<hr/>	<hr/>
Total income	64,634	58,853
Total expenditure from income funds	15,806	87,463
	<hr/>	<hr/>
Net income/(expenditure) for the year	48,828	(28,610)
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	59,663	(20,537)
	<hr/>	<hr/>

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			493,619		433,956
			<u><u>493,619</u></u>		<u><u>433,956</u></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>	
			493,619		433,956
			<u><u>493,619</u></u>		<u><u>433,956</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 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

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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>7,521</u>	<u>9,270</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>5,699</u>	<u>12,301</u>
Income / (Loss)	<u>5,699</u>	<u>12,301</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>

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>

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>

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	1	2
Total	1	2

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	53,685
Depreciation	
At 1 January 2021	51,880
Charge for the year	451
At 31 December 2021	52,331
Net book value	
At 31 December 2021	1,354
At 31 December 2020	1,094

10 Debtors

	2021 £	2020 £
Other debtors	220,318	908

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
		<hr/>	<hr/>
		2,400	52,400
		<hr/>	<hr/>

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.