

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 2023

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

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 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

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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 of Synodality both as a consultant to the synodal 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

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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 -

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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.

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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 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: 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>	5		
Charitable activities			
Advancing the Roman Catholic faith		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		<u>17,540</u>	<u>(36,701)</u>
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		<u>7,803</u>		<u>(25,296)</u>	
			<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
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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.

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NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

8 Employees

Number of employees

	2023	2022
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 2023 and at 31 December 2023	53,685
Depreciation	
At 1 January 2023	52,669
Charge for the year	254
At 31 December 2023	52,923
Net book value	
At 31 December 2023	762
At 31 December 2022	1,016

10 Debtors

	2023 £	2022 £
Other debtors	795	742

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	2,400	2,400

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.