

**Douai
Abbey
Parishes
Trust**

Annual Report and Accounts

31 August 2024

Charity Registration Number: 1063237

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Reference and administration details of the charity, its trustees and advisers

Trustees	Rt Rev Paul Gunter OSB (Chairman) Rev Robert Alexander Austin OSB Rev Thomas Oliver Holt OSB Rev Alistair Alban Hood OSB Rev Francis Gerard Hughes OSB Mr Stephen Jones Rt Rev Walter Geoffrey Scott OSB Rev Andrew Hugh Somerville Knapman OSB Very Rev Bernard Godric Timney OSB Rev Mark Benedict Thompson OSB
Administrative address	Douai Abbey Upper Woolhampton Reading RG7 5TQ
Charity registration number	1063237
Auditor	Caldwell Penn Ltd 7a Abbey Business Park, Monks Walk Farnham GU9 8HT
Principal bankers	The Co-operative Bank plc 1 Balloon Street Manchester M4 4BE
Principal investment managers	Greenbank 30 Gresham Street London EC2V 7QN

Trustees' report Year to 31 August 2024

The trustees present their statutory report together with the accounts of the Douai Abbey Parishes Trust (the Trust) for the year ended 31 August 2024.

The accounts have been prepared in accordance with the accounting policies set out on pages 24 to 28 of the attached accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

+ Introduction

Douai Abbey Parishes Trust (the "Trust") is a charity established and governed by a trust deed dated 3 June 1997. It is registered with the Charity Commission, Charity Registration Number 1063237.

The Trust was established in 1997 by the separation of the activities of parishes, incorporated to Douai Abbey, from the other activities of Douai Abbey monastic community, which are accounted for within Douai Abbey Trust, a registered charity.

The seven parishes accounted for within the charity are as follows:

- ◆ Our Lady and St Joseph's, Alcester
- ◆ St Mary's, Woolhampton (Douai Abbey)
- ◆ St Benet's, Kemerton, together with two special trusts — The Roman Catholic Church Trust of 1842, and The Roman Catholic Poor School Trust for 1852
- ◆ St Anne's, Ormskirk
- ◆ St Elizabeth's, Scarisbrick, together with a special trust — The Benedictine Trust of 1860
- ◆ St Gregory the Great, Stratford-upon-Avon
- ◆ St Mary's, Studley

+ Public Benefit

In formulating the charity's aims and in planning the work of the individual parishes and hence the overall charity, the trustees have had regard to the general guidance published by the Charity Commission on public benefit.

+ Activities, objectives, achievements, future plans, and relevant policies

Activities, specific objectives, achievements, and future plans

The activities of the charity can be divided into four principal areas: the administration of the Sacraments and maintenance of Divine Service; the education of young people in accordance with the Roman Catholic faith; pastoral work in propagation of the Roman Catholic faith; and charitable work in connection with any of the foregoing activities. Each of these is briefly considered in turn below.

Activities, objectives, achievements, future plans, and relevant policies (continued)

Activities, specific objectives, achievements, and future plans (continued)

Individual parishes review the income and expenditure each year, which is determined to be the key performance indicator for the parishes.

Administration of the Sacraments and maintenance of Divine Service

At Our Lady and St Joseph's in **Alcester** the total number of people attending the two Sunday Masses is around 100. The parish primary school attends Mass on most Fridays. One of the Sunday Masses continues to be streamed and a newsletter is published weekly. Nine people, on average, attend one of the three weekday Masses. Marriage preparation courses are held at Redditch and Stratford.

The **Woolhampton** parish comprises three churches located at Woolhampton (St Mary's), Pangbourne (Our Lady and St Bernadette's) and Theale (St Luke's). Sunday Mass is celebrated weekly at Pangbourne and at Theale, and from time to time Mass is offered during the week. Parishioners in Woolhampton join the monastic community at Douai Abbey for Sunday Mass..

St Benet's, **Kemerton**, a small rural village parish, has a weekend Mass attendance averaging seventy people, with six to nine people attending on weekdays. Masses are also offered on Holy Days, with about 40 people attending. Over the past year there have been three baptisms, two First Holy Communions, five funerals, and one wedding. Holy Communion is taken to six housebound parishioners each week.

St Anne's, **Ormskirk** has been served by one priest and two deacons, though from summer 2024 an assistant priest has also been appointed. There are about 3,000 parishioners in the parish of whom a total of around 400 regularly attend the two Masses on Saturday evening and Sunday mornings. About twenty people attend daily Mass during the week. Other special services are held at various times and for particular occasions. Many non-Catholics attend the services. Sunday morning Mass is also livestreamed, as are some other services, and up to 200 sometimes join Mass via the livestream.

St Elizabeth's **Scarisbrick** is a small, rural parish, covering a wide area of farmland and several small hamlets. Sunday Mass attendance averaged around 75, but when the Vigil Mass ceased to be offered from September 2024 this fell to around 65. The Catholic population of the parish is estimated at around two hundred. Father Hugh Somerville Knapman OSB finished as parish priest in August 2024 in order to take up a new role at Douai Abbey. As a result, the parish is now administered from St Anne's in Ormskirk. In the past year there has been one Mass on Sunday morning, and a vigil Mass on Saturday evenings preceded by confessions. Two public Masses were celebrated in church during the week, though from September 2024 only one will be offered. On high feast days there was also Mass in the church. Little Church was restored to Sunday Mass during the year to encourage families with younger children. One baptism, one wedding, and ten funerals have been

Activities, objectives, achievements, future plans, and relevant policies (continued)

Activities, specific objectives, achievements, and future plans (continued)

Administration of the Sacraments and maintenance of Divine Service (continued)

celebrated during 2023-24. In July 2024 the Abbot of Douai administered First Holy Communion and Confirmation to fourteen young people.

St Gregory's **Stratford-upon-Avon** was preparing, at the end of the reporting year, to farewell its long-time parish priest, Fr Alexander Austin OSB in September 2024. He has returned to Douai Abbey, and from there Fr Oliver Holt OSB came the same month to be the new parish priest. To the year end there were 26 baptisms, 51 First Holy Communions, thirty funerals, and three weddings. In September 2023 a new parish pastoral council was established with sub-committees for Liturgy and Faith Development, and Faith in Action. In November the Abbot of Douai undertook a visitation of the parish, returning in February 2024 to administer Confirmation to 24 of our youngsters. In March a retreat for Extraordinary Ministers of Holy Communion was led in the parish by Fr David Rocks OP.

At **Studley** there are two Masses for Sunday and one weekday Mass. Sunday Mass attendance averages 95. The year has seen a number of baptisms, as well as 23 First Holy Communions, 22 Confirmations, and seven funerals. We have nine parishioners who are either housebound or in nursing homes to whom Holy Communion is taken regularly.

Education

At **Alcester**, the parish priest has visited St Benedict's, the Catholic comprehensive school, which has its own priest chaplain, and the Catholic primary school. Sacramental instruction is given within the primary school. There is also a grammar school in the town, a short walk from the church. The schools have held receptions in the recently renovated parish hall.

In the **Woolhampton** there is no Catholic primary or secondary school in the parish so adult formation in the faith is the focus here.

In **Kemerton**, where likewise there is no parish school, Father Francis Hughes OSB visits St Gregory's School, Cheltenham to assist in services of reconciliation and participate in school liturgies.

Within close proximity to the church at **Ormskirk** are two schools: St Anne's Catholic Primary School with about 400 pupils, and St Bede's High School with about 700 pupils. The parish priest is an active foundation governor and priest chaplain to both schools. The parish also has significant numbers of scouts, cubs, beavers, squirrels, guides, brownies, and rainbows. The parish employs a part-time youth minister to support activities for teenagers, including the Duke of Edinburgh Award Scheme in which over 120 young people participate. In the parish we run programmes helping parishioners prepare for the celebration of the sacraments of Baptism, First Holy Communion, Confession, and Marriage.

Activities, objectives, achievements, future plans, and relevant policies (continued)

Activities, specific objectives, achievements, and future plans (continued)

Education (continued)

At **Scarisbrick**, St Mary's Primary School neighbours the church. It is a small school of about 100 pupils, of whom less than half are Catholic, and only about half of these live in the parish. A new head teacher, Mrs Joanne Preston, was appointed during the year, which has resulted in an improved Religious Education inspection report and stronger links with the parish. The archdiocese is funding an extension to the EYFS area of the school, which will be ready for use in September 2025. The school plays a significant role in preparing children for First Holy Communion and, latterly, Confirmation.

The parish school at **Stratford**, St Gregory's, was graded as Outstanding in November 2023 after an inspection by the local Catholic educational authorities. The school has 205 pupils, and the ties between the parish and school are strong. There have been meetings with the parents for first Confession and First Holy Communion, and a junior St Vincent de Paul group established. Children who do not attend the parish school are prepared for First Holy Communion at the parish's chapel-of-ease at Shottery, where the children's liturgy continues to be popular.

At **Studley** the parish school is an Extended Services School working with the local social service and other schools, and has been rated as Good by Ofsted. It has a Rainbows Group helping children cope with bereavement and marital breakdown. It is an Eco and Healthy school and has just received the Gifted and Talented Award. The school plays a large role in preparing young people for First Holy Communion and Confirmation. The school has three Masses in the parish church every term, as well as on holy days of obligation. One Sunday Mass per term in church is organised by the school with its full participation.

Pastoral work

At **Alcester**, coffee is available in the hall monthly, after the 10:30am Mass. The parish hall provided a warm hub for townsfolk who found heating their own homes expensive, and is increasingly used by a number of local groups. Parishioners participate in the town's ecumenical activities such as the Good Friday Walk of Witness. The parish priest has his own round of parish visits, and a parishioner to visit the only nursing home in the town.

In the **Woolhampton** parish, the PCT (Parish Care Together) group quietly provides both practical and spiritual support to the elderly needy of the area, regardless of church affiliation. In addition, a small local charity fund, set up by a very generous donor in 1996, enables the parish to help those in need to meet exceptional expenses, for example a child's school trip, a washing machine, or a new carpet. The two church halls are let to various organisations within the local communities, including other charities.

In **Kemerton**, the St Benet's Pastoral Council meets regularly to discuss needs and organise events. There was a parish day of reflection in March. Meetings were held as part of the Synod process. The housebound are visited each week with Holy Communion.

Activities, objectives, achievements, future plans, and relevant policies (continued)

Activities, specific objectives, achievements, and future plans (continued)

Pastoral work (continued)

In **Ormskirk**, the priest visits people in their homes, as well as being available to people who visit the presbytery. A prayer group has been meeting weekly for 20 years. Other groups which play an important part in parish life but which cannot be readily categorised include the Union of Catholic Mothers, the Knights of St Columba, the St Vincent de Paul Society, the Justice and Peace Group, the St Anne's Players, and the parish environment group. Our Parish Centre can be booked for functions and the use of the Centre is not restricted to just our own Catholic parishioners. However, the Centre is approaching the end of its useful life, and plans are being developed to replace it. Safeguarding is a top priority in the parish.

At **Scarisbrick**, apart from the usual sick calls by the priest, Holy Communion is taken to several infirm parishioners in their homes, usually by Extraordinary Ministers of Holy Communion. In the warmer months, every three weeks, morning tea after Sunday Mass has been introduced, held in the presbytery garden. After the sale of the parish hall in 2020, the opportunity for the expression of parish community life and pastoral support outside Mass was reduced; the regular morning tea has helped meet this deficiency. Also helping was the introduction of a parish Christmas party, which has been very popular indeed, and has proved especially beneficial for more socially isolated parishioners. Safeguarding of children and vulnerable adults, and health and safety requirements, are taken seriously by the parish.

At **Stratford**, Mass attendance as elsewhere had fallen but numbers are slowly increasing and are now around 600. There are forty housebound parishioners who receive Holy Communion in their homes. There have been days of recollection and training for eucharistic ministers. Ecumenical relations are good and the local ministers meet regularly. The weekly supper for the homeless has continued and a local social centre, the Fred Winter Centre, has been opened where several parishioners help out. The St Vincent de Paul Society is active in the area helping those in need, and the parish bereavement group provides solace to many.

At **Studley** the parish priest continues to provide Mass for the primary school and to help with preparation for the Sacraments. Father Benedict Thompson OBS visits the sick in their homes, the local hospital, and the four nursing homes in the parish. He is helped in this by the support of the parish deacon. Two parishioners also visit people who are keen for more social contact; these are not necessarily physically infirm, and include people of no fixed faith.

Other charitable work

At **Alcester**, there is a successful food bank maintained by parishioners. The church and modernised hall are surrounded by gardens maintained by the parish, a setting which attracts a number of groups seeking a venue to sponsor charitable events.

The **Woolhampton** parish traditionally supports a specific charity each year. The parish also collects food and other donations to support the foodbanks in Reading and West Berkshire.

Activities, objectives, achievements, future plans, and relevant policies (continued)

Activities, specific objectives, achievements, and future plans (continued)

Other charitable work (continued)

The **Kemerton** parish supports two local charities, Tewkesbury Foodbank and Gloucestershire Nightstop, by holding fundraising events. The parish hall is used by a group of retired musicians, and it was also made available to a village committee supervising the refurbishment of the Village Hall.

In **Ormskirk** some of the parish groups are directly geared to help those in need in the locality, especially the St Vincent de Paul Society. We have raised money by collections and social events for CAFOD and other charities, both local and beyond. The parish is a member of Ormskirk Churches Together. Over the past six years St Anne's has worked with the Home Office to provide a home for a Syrian refugee family. The family has now settled in very well and a wonderful support group of parishioners keeps in touch with them on a regular basis.

Through collections in church the **Scarisbrick** parish has contributed to both national and local charities, including CAFOD, Nugent Care, and the St Vincent de Paul Society. Weekly collections of food are taken to the local foodbank. Discreet assistance is provided occasionally to a few families of pupils in our school who are in need from time to time, especially at Christmas. The Church charity *Missio* has strong support in the parish.

At **Stratford**, the parish supports many charities, particularly Father Clement's Lyerekhu School for displaced orphans in Nigeria, Mary's Meals, Stratford Foodbank, and CAFOD.

Studley parish has supported CAFOD and Father Hudson's Society. We also support the Saint Vincent de Paul Society (SVP) in Redditch, whose members include parishioners from Studley. The SVP helps several families in the parish, regardless of faith, both financially and physically. At Christmas essential groceries are provided to those who live alone or are unprovided for.

Policy for donations

The parishes each donate to other charitable causes whose aims and objectives are consistent with those of the charity i.e. the advancement and maintenance of the Roman Catholic religion and the relief of poverty. Donations are made from special collections held within each parish for each specific cause. In addition, each parish makes contributions towards the costs of the Roman Catholic Diocese in which it is situated and assists with meeting the expenses of the repair and maintenance of local Roman Catholic Schools.

Protection of Children and Vulnerable Adults

Like all other organisations who serve in the community, the trustees recognise the absolute necessity of ensuring the protection and safety of all those the charity serves in any way. This means that the trustees, volunteers and staff engaged in the work of the charity in Great Britain must obtain clearance from the Disclosure and Barring Service (DBS).

The trustees are fully committed to implementing all policies and procedures of the Catholic Safeguarding Standards Agency (CSSA). Each parish has a Child Protection Officer which

Activities, objectives, achievements, future plans, and relevant policies (continued)

Protection of Children and Vulnerable Adults (continued)

operates under the safeguarding authorities of the relevant Roman Catholic Diocese of which the parish is a part.

Investment policy

The charity has both investment properties and a portfolio of listed investments. The trustees' overall policy with regard to the charity's listed investments is to maximise total return through a diversified portfolio, with the aim of providing the level of income advised by the trustees and, at the same time, with a view to ensuring capital appreciation exceeding inflation over any five-year period. The trustees are conscious of the potential short to medium term impact of current geopolitical and macro-economic events. The trustees are meeting regularly with the investment manager in order to remain apprised of the situation.

Similarly, the trustees acknowledge that current events may lead to short-term volatility in the property market, but believe that the market will recover in the medium to long term. The charity has no plans to dispose of its investment properties and regards them as long-term investments. Individual parishes review their investment performance at the end of the year.

Fundraising policy

The charity aims to achieve best practice in the way in which it communicates with donors and other supporters. It takes care with both the tone of its communications and the accuracy of its data to minimise the pressures on supporters. It applies best practice to protect supporters' data and never sells data, it never swaps data and ensures that communication preferences can be changed at any time. The charity manages its own fundraising activities and does not employ the services of Professional Fundraisers. The charity undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During the year to 31 August 2024, the charity received no complaints about its fundraising activities.

+ Financial review

Results for the year

A summary of the charity's income and expenditure can be found on page 21 of the attached accounts.

Income for the year totalled £836,936 (2023– £836,249). The main source of income for the charity is the weekly collection carried out in each parish. In the year to 31 August 2024 general collections accounted for £381,747 (45.6%) (2023– £383,823 [45.9%]) of the charity's income, whilst special collections used to fund donations and grants accounted for a further £45,122 (5.4%) (2023– £49,703). Other significant income sources include the proceeds from small scale fundraising events; legacies; income from parish centre, room and hall hire; investment income; and interest receivable.

Expenditure in the year totalled £928,628 (2023– £811,990) with the major expenses being in connection with the upkeep of parish churches, presbyteries and similar buildings and the necessary living and personal expenses of the priests serving the seven parishes.

Financial review (continued)

Results for the year (continued)

Net expenditure for the year before investment gains and losses, therefore, amounted to £91,692 (2023–net income of £24,259). Net gains on the revaluation and disposal of listed investments of £134,338 (2023– net gains of £114,981) and there were no net gains on the revaluation of investment properties (2023– £332,000), resulted in an overall net increase in funds for the year of £42,696 (2023– £241,278).

Reserves policy

It is the trustees' current policy to retain free reserves (i.e. those unrestricted funds not represented by tangible fixed assets, designated for specific purposes or otherwise committed) of between six months' and two years' expenditure on unrestricted funds. This is not regarded as excessive when viewed in the light of the need to retain sufficient funds at a central level to cover the administrative costs of the charity and, importantly, provide short term loans to parishes in the event of special projects, unforeseen events and/or emergencies.

Financial position

At 31 August 2024 the free reserves of the charity amounted to £51,265 (2023– £54,427). The unrestricted funds of the charity represent:

- ◆ The original funds deposited by the parishes to form a central fund, and designated as the Commune Depositum, amounting to £21,655 (2023– £21,655). Despite being designated, these funds are set aside in order to meet emergencies rather than for specific purposes. They are regarded, therefore, as free reserves.
- ◆ Central funds, held to cover the central administrative costs of the charity and provide short term loans to individual parishes should these be required, amounting to £29,610 (2023– £32,772).

The trustees note that free reserves currently exceed the target set out in the reserves policy above but consider this to be prudent given current economic challenges and rising costs.

The restricted funds amounting to £5,919,273 (2023– £5,873,415) represent the net assets (including land and buildings) of the seven parishes that form part of the charity. Under Canon Law each parish is a separate financial entity and as such each is treated as a separate restricted fund (note 16). Whilst the macroeconomic and geopolitical climate creates challenges, the trustees do not expect material concerns to arise over the charity's financial position or for the charity's going concern to be threatened.

✚ Governance, structure and management

Governance and management

The Abbot of Douai Abbey is Chairman of the Trust. The Abbot appoints a minimum of two other trustees, who must be practising Roman Catholics and of whom at least one shall be a priest working in one of the Trust's parishes and at least one shall be a layperson who is active in one of the Trust's parishes.

Governance, structure and management (continued)

Governance and management (continued)

The names of the trustees in office at the date on which this report was approved and of those who served during the year are set out on page 1 of this Annual Report and Accounts. Brief biographical details on each of the trustees in office at the date on which this report was approved are given below:

Right Reverend Paul Gunter OSB

Father Paul Gunter was elected Abbot of Douai in 2022, having been Parish Priest of Alcester from 2016–2022. He has also been Secretary for the Department of Christian Life & Worship of the Conference of Bishops of England & Wales since 2012. Father Paul has been a monk of Douai Abbey since 1985 and was ordained priest in 1991, graduating in theology from Heythrop College, University of London. He spent ten years in parish ministry at Cheltenham from 1992 to 1999, after which he became Parish Priest of Studley in the archdiocese of Birmingham until 2002. In 2002, he went to Rome for further studies in Liturgy, gaining doctorate in 2006 from the Pontifical Institute of Liturgy, where he lectured from 2006 to 2016, as well as at the Pontifical Athenaeum Regina Apostolorum 2008–2014, and was a Consultor to the Office of the Liturgical Celebrations of the Supreme Pontiff 2008–2013.

Reverend Robert Alexander Austin OSB

Reverend Alexander Austin was parish priest of St Gregory's, Stratford-upon-Avon until September 2024. He has degrees in Social and Political Science, and in Theology, and a master's degree in Christian Spirituality. A priest since 1980, he taught art and Religious Education at Douai School for fifteen years, where he was also a housemaster and school chaplain. He also served in the monastic offices of Infirmarian and Guestmaster, as well as serving as a councillor from time to time. He was Novice Master at Douai for eight years whilst serving as assistant priest in the Woolhampton parish. In 2000 he was sent as Parish Priest to Pershore, and in 2002 he became Parish Priest of St Mary's, Studley. His last parish posting was at Stratford since 2010.

Reverend Alistair Alban Hood OSB

Father Alban served as Prior of Douai Abbey from September 2014 until June 2021. He was a teacher at Douai School, 1992–1995, served on the Douai parish of Ormskirk, 1995–2002, (during which time he was a trustee of the Douai Abbey Parishes Trust), was Novice Master, 2002–2021 and has been Choirmaster at Douai since 2002. He was formerly a trustee of the charity from 1998 until 2006. Since September 2022 has been Parish Priest of the Douai Abbey parish. He holds a doctorate in history from Liverpool Hope University.

Governance, structure and management (continued)

Governance and management (continued)

Reverend Gerard Francis Hughes OSB

Reverend Francis Hughes, formerly assistant at St Osburg's, Coventry, Pangbourne and Theale, St Anne's Ormskirk, St Joseph's Centre for the Deaf, Manchester, and Parish Priest of Scarisbrick is parish priest of St Benet's Kemerton. A graduate of University College, Galway in Chemistry and Mathematics, he has worked as a teacher. He studied Theology at Oxford and has a MA in Canon Law from the University of London. He completed courses in counselling at the Richmond Fellowship and Manchester University and in Deaf Studies with the Open University. He has worked with the Deaf Community as chaplain and pastoral worker and has been a governor for St Mary's School, Scarisbrick. He has been Prior and Junior Master at Douai Abbey and was also a governor for St Gregory's School, Cheltenham. He currently assists the Clifton Marriage Tribunal.

Mr Stephen Jones

Steve Jones is a graduate of the University of Liverpool with a degree in Computational and Statistical Science. In the 1980's he worked as a software engineer specialising in Financial Systems for small and medium sized businesses. In the 1990s, Steve specialised in Payroll and HR systems becoming one of the UK's experts in the interpretation and application of Profit Related Pay and Salary Sacrifice schemes. In 1996, Steve set up Fairbanks Environmental Ltd with long-time friend and Civil Engineer, Bob Conlin, to employ data analysis to identify leaks within the underground storage systems at retail petrol stations. In 2016 Fairbanks was sold to the US based Dover Corporation. Steve continued as Managing Director of Dover's Data Analysis Business Unit for a further two years, before retiring in 2018.

Right Reverend Walter Geoffrey Scott OSB

In 2022 Right Reverend Geoffrey Scott retired as abbot of Douai Abbey after 24 years in the role. Before then he had worked as a teacher, headmaster, chaplain, and parish assistant. He is active as a writer and lecturer in church history, in which subject he holds a doctorate. Currently he is Parish Priest of Our Lady & St Joseph's, Alcester and Librarian and Archivist for Douai Abbey at Douai Abbey.

Reverend Andrew Hugh Somerville Knapman OSB

Joining the monastery in early 2001, Father Hugh was ordained a priest in April 2007 after studying in Oxford and Rome. His MPhil dissertation at Bristol University was published by Paulist Press of New York in the autumn of 2018. Before entering the monastery, he studied at the University of Sydney and worked in education and then in a civilian role in communications for the New South Wales Police in Sydney, Australia. He served as Parish Priest of St Elizabeth's, Scarisbrick from 2021 until August 2024 when he returned to Douai Abbey to become Procurator. He undertakes various publishing projects for Douai Abbey under the imprint of Weldon Press, and is editor of the Douai Magazine.

Governance, structure and management (continued)

Governance and management (continued)

Very Reverend Bernard Godric Timney OSB

Father Godric Timney OSB, the Rector of St Anne's, is a member of the Benedictine Community of Douai Abbey. Father Godric is Cathedral Prior of Worcester and is an Honorary Canon of Worcester Cathedral. He is also a trustee of the Archdiocese of Liverpool, a member of the Archbishop's Council, Dean of the Pastoral Area of Ormskirk and Maghull, a trustee of the Douai Abbey Parishes Trust. He spent nearly 28 years in secondary education and from 2003–2006 was Chairman of the National Conference of Priests of England and Wales. He is Chairman of the Conference of Vicars for Religious.

Reverend Mark Benedict Thompson OSB

Reverend Benedict Thompson is parish priest of the Studley parish. He is an Associate of the Royal College of Music, London; a Licentiate of Trinity College of Music, London; a graduate of National Opera Studio, London; and a former Principal Tenor with English National Opera. He studied Theology at St Benet's Hall, Oxford and counselling at Westminster Pastoral Foundation, London. He is a former Monastic Choirmaster and was assistant bursar at Douai Abbey 1997–1998; assistant Priest, Douai Abbey Parish 2000–2001; and chaplain to Southampton General Hospital 2001–2004. He was appointed as Parish Priest of Woolhampton in 2005, and has been Parish Priest of Studley since 2010.

Reverend Thomas Oliver Holt OSB

After taking a degree in English from Oxford, he was for many years a teacher of the subject in Douai School from 1977–1999, and housemaster there 1982–1999, later Bursar of Douai Abbey 2005–2024, trustee at various times since 1997, trustee of Priors Court School 2005–2014, trustee of the Lejeune Clinic for children with Down's Syndrome 2006–2016, trustee of Friends of the Newbury Spring Festival 2008–2018, and trustee of Downside Abbey 2016–2019. In Autumn 2024 he took up the role of Parish Priest at the Douai parish of Stratford-upon-Avon.

Training of trustees

At each of the meetings of the trustees throughout the year, held in the various parishes, recent changes and developments in charity law, in financial strategy, and in questions relating to health and safety are discussed and, if necessary, implemented. A number of the trustees attend in-service training days provided by the dioceses and by the local education authorities in which they are situated. The trustees remain satisfied with the quality of financial and legal advice given to them by their professional advisers and are able to bring to this Trust the expertise they possess through their work with other trusts and charitable bodies.

Governance, structure and management (continued)

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that year. In preparing accounts the trustees are required to:

- ♦ select suitable accounting policies and then apply them consistently;
- ♦ observe the methods and principles of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- ♦ make judgements and estimates that are reasonable and prudent;
- ♦ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts;
- ♦ 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011, the relevant Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of any financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Structure and management reporting

The overall responsibility for the charity lies ultimately with the trustees who meet three times a year.

Governance, structure and management (continued)

Structure and management reporting (continued)

At **Woolhampton** (Douai Abbey), a parish administrator is responsible for general financial record-keeping and the management of the parish office. There is a Finance Committee of five members, and a Parish Pastoral Council with members from each of the three local church committees. This facilitates communication between each of the local churches and any of its individual committees.

At **Kemerton** there is a Parish Finance Committee composed of the parish priest, the treasurer and two other parishioners. The Finance committee decided that there is no need to meet so often and that on-line discussions would be sufficient to decide on extraordinary expenditure.

At **Studley** the parish is run by a Parish Committee which is supported by mission, social and finance committees.

At both **Stratford** there is a Finance Committee, a parish committee and a pastoral group which helps to run the parish.

At **Scarisbrick** there is a Finance Committee that meets regularly. Small committees are often formed to organise events and occasions.

At **Alcester** there is a Parish Finance Committee which meets monthly. The Parish Development Committee, propels projects for maintenance and general purposes, as well as for parish community building projects. There is a qualified coordinator for safeguarding and a data-controller responsible for GDPR.

At **Ormskirk** the parish priest administers the parish on behalf of the Douai Abbey Parishes Trust. The Parish Pastoral Council meets regularly and offers advice and practical help in organising events. The Finance Committee oversees financial matters and one of the members, a qualified accountant, prepares the accounts for our professional auditors. Health and Safety and Risk Assessments are regularly discussed at the meetings.

Key management personnel

The trustees consider that they alone comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

The Parish Priest at each parish is also a trustee. The trustees receive no remuneration or additional reimbursement of expenses in connection with their duties as trustees to the charity. The Parish Priests are all members of Douai Abbey, the Community of St Edmund of the English Benedictine Congregation of the Order of St Benedict, Charity Registration Number 236962, and their living and personal expenses are borne by that charity.

Governance, structure and management (continued)

Structure and management reporting (continued)

Employees

The charity strives to be an equal opportunities employer and applies objective criteria to assess merit. It aims to ensure that no job applicant or employee receives less favourable treatment on the grounds of age, race, colour, nationality, religion, ethnic or national origin, gender, marital status, sexual orientation or disability.

+ Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the specific operational areas of the charity, its investments and its finances. The trustees believe that by monitoring reserve levels, by ensuring controls exist over key financial systems, and by examining the operational and business risks faced by the charity, they have established effective systems to mitigate those risks. The trustees review a risk management matrix annually, which includes such potential risks as the loss of key staff, disaster recovery and reputational risk.

The key risks for the charity, as identified by the trustees, are described below together with the principal ways in which they are mitigated:

◆ **Loss of key management**

The trustees are aware that they are very dependent on certain key people and the implications of losing these people would be serious. The trustees consider that strong support from financial advisers, training of trustees, and ongoing discussion of ways of lightening the load of the Abbot will all mitigate this risk. In addition the English Benedictine Congregation, of which the Abbey is a member, has developed structures of congregational support, including the lending of personnel, to assist any parishes who find themselves in difficulties.

◆ **Dependence of income from investments**

The charity relies to a large extent on the returns from its investment portfolio to cover its outgoings. The performance of the investment portfolio and the investment strategy are reviewed in meetings of the trustees and in regular meetings with the investment managers, taking into account current and future political and economic uncertainties. This risk and its mitigations are especially important at the present time in light of the current geopolitical and macroeconomic environment.

◆ **Protection of Children and Vulnerable Adults**

Like all other organisations who serve in the community, the trustees recognise the absolute necessity of ensuring the protection and safety of all those the charity serves in any way. This means that members engaged in any ministry in Great Britain must obtain clearance from the Disclosure and Barring Service (DBS). The trustees are fully committed to implementing all policies and procedures of the Religious Life Safeguarding Service (RLSS)

Governance, structure and management (continued)

+ Volunteers

The trustees are very grateful to the many volunteers who have given their time to the charity within the individual parishes over the past year and who have provided invaluable assistance.

Approved by the trustees and signed on their behalf by:



Trustee: Rev Andrew Hugh Somerville Knapman OSB

Approved by the trustees on: 31 July 2025

Independent auditor's report to the trustees of Douai Abbey Parishes Trust

Opinion

We have audited the accounts of Douai Abbey Parishes Trust (the 'charity') for the year ended 31 August 2024 which comprise the statement of financial activities, the balance sheet, the statements of cash flows, the principal accounting policies and the notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- ◆ give a true and fair view of the state of the charity's affairs as at 31 August 2024 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

Other information (continued)

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- ◆ the information given in the trustees' annual report is inconsistent in any material respect with the accounts; or
- ◆ sufficient accounting records have not been kept; or
- ◆ the accounts are not in agreement with the accounting records and returns; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Auditor's responsibilities for the audit of the accounts (continued)

How the audit was capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- ◆ We identified the laws and regulations applicable to the charity through discussions with those charged with governance and other management, and from our knowledge and experience of the sector;
- ◆ We focused on these laws and regulations, which included but were not limited to the Charities Act 2011; Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102); and Safeguarding Regulations; and
- ◆ We assessed the extent of compliance with the laws and regulations identified above through making enquiries of trustees, inspecting legal correspondence and review of trustees' meeting minutes; and
- ◆ The engagement team remained alert to instances of non-compliance throughout the audit.

As part of planning our audit, we determined materiality and assessed the susceptibility of the Charity's accounts to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ Making enquiries of trustees as where they considered there was susceptibility to fraud and their knowledge of actual, suspected and alleged fraud; and
- ◆ Considering the internal controls, processes and procedures in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ◆ Performed analytical procedures to identify any unusual or unexpected movements;
- ◆ Tested journal entries to consider whether these were indicative of potential bias
- ◆ Performed substantive testing of income and expenditure including testing the authorisation thereof;
- ◆ Reviewed large and unusual bank transactions to ensure that these were legitimate transactions in the normal course of business;
- ◆ Investigated the rationale behind significant or unusual transactions; and
- ◆ Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

Auditor's responsibilities for the audit of the accounts (continued)

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ Agreeing financial statement disclosures to underlying supporting documentation;
- ◆ Reading the minutes of meetings of trustees; and
- ◆ Enquiring as to actual and potential litigation and claims

Because of the inherent limitations in our audit procedures, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the accounts or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from events and transactions reflected in the accounts, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As a result of performing the above, no key audit matters were identified that related to irregularities, including fraud, in respect of the current period accounts.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at <https://www.frc.org.uk/library/standards-codes-policy/audit-assurance-and-ethics/auditors-responsibilities-for-the-audit/>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Katharine Halsall

Caldwell Penn Limited
Statutory Auditor
7a Abbey Business Park, Monks Walk
Farnham
GU9 8HT

31 July 2025

Caldwell Penn is eligible to act as an auditor in terms of part 42 of the Companies Act 2006 and in accordance with the regulations set out in section 154 of the Charities Act 2011.

Statement of financial activities Year to 31 August 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Income from:							
Donations and legacies	1	—	513,783	513,783	—	549,269	549,269
Other trading activities							
. Fundraising activities		—	10,967	10,967	—	15,654	15,654
Investments and interest receivable	2	1,761	185,224	186,985	1,631	186,261	187,892
Charitable activities	3	—	81,365	81,365	—	76,785	76,785
Other sources		—	43,836	43,836	144	6,505	6,649
Total income		1,761	835,175	836,936	1,775	834,474	836,249
Expenditure on:							
Raising funds	4	370	20,067	20,437	354	20,223	20,577
Charitable activities							
. Charitable donations payable	5	—	96,151	96,151	—	101,571	101,571
. Support of the Parishes and their ministry	6	1,203	810,837	812,040	3,911	685,931	689,842
Total expenditure		1,573	927,055	928,628	4,265	807,725	811,990
Net (expenditure) income before investment gains (losses)	8	188	(91,880)	(91,692)	(2,490)	26,749	24,259
Unrealised gains on investment properties		—	—	—	—	332,000	332,000
Realised and unrealised losses on listed investments	13	(3,350)	137,738	134,388	(2,817)	(112,164)	(114,981)
Net (expenditure) income and net movement in funds		(3,162)	45,858	42,696	(5,307)	246,585	241,278
Reconciliation of funds:							
Total funds brought forward at 1 September		54,427	5,873,415	5,927,842	59,734	5,626,830	5,686,564
Total funds carried forward at 31 August		51,265	5,919,273	5,970,538	54,427	5,873,415	5,927,842

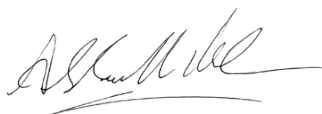
All recognised gains and losses are included in the above statement of financial activities.

All of the charity's activities were derived from continuing operations during the above two financial periods.

Balance sheet 31 August 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	12		1,049,374		1,057,787
Investments	13		4,639,500		4,464,207
			5,688,874		5,521,994
Current assets					
Debtors	14	156,520		169,755	
Short term deposits		122,712		153,664	
Cash at bank and in hand		451,521		508,169	
		730,753		831,588	
Current liabilities					
Creditors: amounts falling due within one year	15	(449,089)		(425,740)	
Net current assets			281,664		405,848
Total net assets			5,970,538		5,927,842
The funds of the charity:					
Funds and reserves					
Income funds:					
Restricted funds	16		5,919,273		5,873,415
Unrestricted funds					
. Commune Depositum	17		21,655		21,655
. Central funds			29,610		32,772
			5,970,538		5,927,842

Approved by the trustees
and signed on their behalf by:



Trustee: Rev Andrew Hugh Somerville Knapman OSB

Approved on: 31 July 2025

Statement of cash flows Year to 31 August 2024

	Notes	2024 £	2023 £
Cash flows from operating activities:			
Net cash (used in) provided by operating activities	A	(104,392)	(22,808)
Cash flows from investing activities:			
Investment income received		120,566	184,507
Purchase of tangible fixed assets		(72,269)	(138,625)
Proceeds from disposal of fixed assets		9,400	-
Proceeds from the disposal of listed investments		638,843	451,582
Purchase of investments		(669,327)	(587,193)
Cash placed on deposit		30,952	(150,280)
Net cash flow from (used in) investing activities		58,165	(240,009)
Change in cash and cash equivalents in the year		(46,227)	(262,817)
Cash and cash equivalents at 1 September 2023	B	524,729	787,546
Cash and cash equivalents at 31 August 2024	B	478,502	524,729

Notes to the statement of cash flows for the year to 31 August 2024

A Reconciliation of net movement in funds to net cash (used in) provided by operating activities

	2024 £	2023 £
Net movement in funds (as per the statement of financial activities)	42,696	241,279
Adjustments for:		
Depreciation charge	70,828	76,171
Losses (gains) on the revaluation and disposal of listed investments	(134,388)	114,981
Gains on the revaluation of investment properties		(332,000)
Losses on the disposal of tangible fixed assets	454	—
Investment income and dividends receivable	(120,566)	(187,892)
(Increase) decrease in debtors	13,235	(25,459)
Increase in creditors	23,349	90,112
Net cash (used in) provided by operating activities	(104,392)	(22,808)

B Analysis of cash and cash equivalents

	2024 £	2023 £
Cash at bank and in hand	451,521	508,169
Cash held by investment managers	26,981	16,560
Total cash and cash equivalents	478,502	524,729

No separate reconciliation of net debt has been prepared as there is no difference between the net cash (debt) of the charity and the above cash and cash equivalents.

Principal accounting policies 31 August 2024

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 August 2024 with comparative information provided in respect to the year to 31 August 2023.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the accounts requires the trustees and management to make significant judgements and estimates.

The items in the accounts where these judgements and estimates have been made include:

- ◆ Estimating the useful economic life of tangible fixed assets for the purpose of determining an annual depreciation charge;
- ◆ Determining the probability of the receipt of legacies which are measurable and to which the charitable company is entitled;
- ◆ Estimating the fair value of investment properties; and
- ◆ Estimating future income and expenditure flows for the purpose of assessing going concern (see below).

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of at least one year from the date of approval of these accounts. There are no material uncertainties that cast doubt on the going concern of the charity.

Whilst the current macroeconomic and geopolitical climate may create challenges, given the charity's, as well as individual parishes', current levels of reserves and continuing income, the trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises donations, legacies, investment income, interest receivable, income from the sale of books votives and candles, funerals and church yard income, parish centre, hall and room hire, and other miscellaneous income.

Donations and Gift Aid tax recoverable are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

In accordance with the Charities SORP FRS 102 volunteer time is not recognised.

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity. Entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title of the asset having being transferred to the charity.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from sale of books, votives and candles, funerals and church yard income, parish centre, hall and room hire, and other miscellaneous income, including refund income received in respect to the sale of a property in the prior year, is measured at fair value of the consideration received or receivable, excluding discounts.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- a. The cost of raising funds relates to expenditure incurred in organising and holding small scale fundraising events, managing investment properties and costs in connection with the management of the charity's listed investments.
- b. The costs of charitable activities comprise expenditure on the charity's primary purposes as described in the trustees' report and include:
 - ◆ Charitable donations which comprise gifts to other charitable causes with aims and objectives which are consistent with those of the charity i.e. the advancement and maintenance of the Roman Catholic religion and the relief of poverty. Donations are made from Special Collections held within each parish for each specific cause. In addition, each parish makes contributions towards the costs of the Roman Catholic Diocese in which it is situated and assists with meeting the expenses of the repair and maintenance of local Roman Catholic Schools.
 - ◆ Expenditure on the support of the charity's seven parishes includes expenditure on the upkeep of parish buildings (including churches and parishes), staff and related costs, the living and personal expenses of parish priests and other parish running costs.

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of financial procedures, provision of office services and equipment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice. Governance costs are apportioned using percentages based on the expenditure incurred on the activities of the charity.

All expenditure on support of the charity's seven parishes are allocated to the support of the parishes and their ministry as costs in respect to raising funds and giving donations are considered to be minimal.

Tangible fixed assets

All assets costing more than £1,000 and with an expected useful life exceeding one year are capitalised.

a Inalienable land and buildings

The freehold of the land and buildings legally owned by the charity and occupied rent free on behalf of the trustees of the governing body of Catholic voluntary-aided schools, which are separate charities and publicly funded, are valued at £nil. The trustees consider that no meaningful value can be attributed to these assets, since they are not used directly by the charity, do not generate income and cannot be disposed of in the open market or put to alternative use while such occupation, which may be indefinite, continues.

b Churches and similar properties

The trustees are the legal owners of churches and similar land and buildings situated within the seven parishes operated by the charity. In the event of the charity ceasing its work in any of these parishes, the trustees would consider themselves obliged to allow such assets to be used indefinitely to meet the needs of the parish for its church and similar property. As a valuation of such assets at fair value would not easily be determined, where reliable information relating to the historic cost is available, these assets have been included at historic cost. Subsequent additions to the properties have been included at cost and these are depreciated at 2% per annum.

c Functional freehold property

Freehold properties used for the direct charitable work of the charity are included in the accounts at cost or deemed cost. Deemed cost is based on a mixture of original cost and historic valuations.

Functional freehold properties are depreciated at a rate of 2% per annum on a straight line basis in order to write the buildings off over their estimated useful economic life to the charity.

d Freehold building improvements

Improvements to functional freehold buildings are included in the accounts at cost as incurred. The improvements, once complete, are depreciated at 10% per annum on a straight line basis, in order to write the cost of these improvements off over their expected useful life.

e Other tangible fixed assets

Other tangible fixed assets are capitalised and depreciated at the following annual rates in order to write them off over their estimated useful lives:

- | | |
|---------------------------|------------------------------------|
| ◆ Furniture and equipment | 10% to 25% per annum based on cost |
| ◆ Motor vehicles | 25% to 20% per annum based on cost |

Fixed asset investments

Listed investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

The charity does not acquire put options, derivatives or other complex financial instruments.

Fixed asset investments (continued)

As noted above, the main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

Fixed asset investments comprising long term deposits are stated at the value of the initial deposit as this will be returned in full upon maturity.

Fixed asset investments comprising freehold land and buildings are included in the accounts at a valuation based on market value. Professional valuations are carried out every five to six years on a rolling basis.

Realised and unrealised revaluation gains (or losses) on both listed and property investments are credited (or debited) to the statement of financial activities in the year of valuation.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short-term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Fund structure

Restricted funds comprise monies raised for, or their use restricted to, a specific purpose, or contributions subject to donor-imposed conditions.

Unrestricted funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

1 Income from: Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
General collections	—	381,747	381,747	—	383,823	383,823
Special collections	—	45,122	45,122	—	49,703	49,703
Roof restoration project appeal	—	23,709	23,709	—	19,947	19,947
Legacies	—	4,000	4,000	—	43,612	43,612
Other donations	—	59,205	59,205	—	44,092	44,092
Grants receivable	—	—	—	—	500	500
Syrian refugee sponsorship	—	—	—	—	(240)	(240)
Youth project	—	—	—	—	7,832	7,832
Chaplaincy	—	—	—	—	—	—
	—	513,783	513,783	—	549,269	549,269

2 Income from: Investments and interest receivable

	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Income from listed investments	1,573	62,643	64,216	1,599	66,776	68,375
Rental income	—	114,599	114,599	—	115,300	115,300
Bank interest and other income	188	7,982	8,170	32	4,185	4,217
	1,761	185,224	186,985	1,631	186,261	187,892

3 Income from: Charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Sales of books, candles and votives	—	3,572	3,572	—	10,209	10,209
Funerals and church yard income	—	37,690	37,690	—	42,627	42,627
Parish centre, hall and room hire	—	40,103	40,103	—	23,949	23,949
	—	81,365	81,365	—	76,785	76,785

4 Expenditure on: Raising funds

	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Fundraising costs	—	2,434	2,434	—	4,053	4,053
Investment property costs	—	2,898	2,898	—	2,065	2,065
Investment management fees	370	14,735	15,105	354	14,105	14,459
	370	20,067	20,437	354	20,223	20,577

5 Expenditure on: Charitable donations payable

The charity makes donations to charitable causes in accordance with its policy for donations set out in the trustees' report. Donations payable during the year were as follows:

	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Diocesan levies	—	40,309	40,309	—	47,244	47,244
Special collections	—	54,182	54,182	—	36,895	36,895
Syrian refugee sponsorship	—	1,140	1,140	—	1,140	1,140
Miscellaneous donations under £1,000 each	—	520	520	—	16,292	16,292
	—	96,151	96,151	—	101,571	101,571

6 Expenditure on: Support of the Parishes and their ministry

	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Church expenses, clergy living and personal costs and sundry parish costs	340	517,640	517,980	—	357,399	357,399
Staff costs (note 9)	—	90,511	90,511	—	81,887	81,887
Priests' salary and NI equivalent	—	27,562	27,562	—	37,021	37,021
Depreciation	—	70,826	70,826	—	76,171	76,171
Gain or loss on fixed assets	—	454	454	—	—	—
Transport costs	—	15,684	15,684	—	15,864	15,864
Youth project	—	15,019	15,019	—	5,213	5,213
Support costs (note 7)	863	69,982	70,845	3,270	106,412	109,682
Miscellaneous expenses	—	3,159	3,159	641	5,964	6,605
	1,203	810,837	812,040	3,911	685,931	689,842

7 Support costs

	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Office costs	—	13,973	13,973	3,270	34,484	37,754
Bank charges	—	3,169	3,169	—	3,180	3,180
Governance	—	18,249	18,249	—	22,330	22,330
Professional	863	34,591	35,454	—	46,418	46,418
	863	69,982	70,845	3,270	106,412	109,682

8 Net income before investment gains (losses)

This is stated after charging:

	2024 £	2023 £
Staff costs (note 9)	90,511	81,887
Auditor's remuneration		
. Statutory audit services	18,249	18,610
. Other services	—	3,720
Depreciation	70,826	76,171

9 Employees, staff costs and key management personnel

Staff costs during the year were as follows:

	2024 £	2023 £
Wages and salaries	87,077	78,284
Social security costs	2,445	2,567
Pension costs	989	1,036
	90,511	81,887

The average number of employees during the year was 9 (2023 – 9).

No employee earned £60,000 per annum or more (including taxable benefits) during the year (2023– none).

The trustees consider that they comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

The Parish Priest at each Parish is also a trustee. The trustees receive no remuneration or additional reimbursement of expenses in connection with their duties as trustees to the charity. The Parish Priests are all members of Douai Abbey, the Community of St Edmund of the English Benedictine Congregation of the Order of St Benedict, Charity Registration Number 236962, and their living and personal expenses are borne by that charity.

10 Trustees' remuneration

Most of the trustees are parish priests in the parishes operated by the charity. As such, certain living and personal expenses during the year are borne by the charity. No trustee received any remuneration or reimbursement of expenses in connection with their duties as trustees during the current or previous year.

11 Taxation

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

12 Tangible fixed assets

	Freehold land and buildings £	Freehold buildings improvements £	Furniture and equipment £	Motor vehicles £	Total £
Cost or valuation					
At 1 September 2023	1,044,633	696,257	192,789	76,483	2,010,162
Additions	20,227	14,808	17,794	19,440	72,269
Disposals	—	—	—	(11,000)	(11,000)
At 31 August 2024	<u>1,064,860</u>	<u>711,065</u>	<u>210,583</u>	<u>84,923</u>	<u>2,071,431</u>
Depreciation					
At 1 September 2023	259,405	469,203	157,139	66,628	952,375
Charge for year	15,101	36,708	14,157	4,862	70,828
Eliminated on disposal	—	—	—	(1,146)	(1,146)
At 31 August 2024	<u>274,506</u>	<u>505,911</u>	<u>171,296</u>	<u>70,344</u>	<u>1,022,057</u>
Net book values					
At 31 August 2024	<u>790,354</u>	<u>205,154</u>	<u>39,287</u>	<u>14,579</u>	<u>1,049,374</u>
At 31 August 2023	<u>785,228</u>	<u>225,788</u>	<u>36,916</u>	<u>9,855</u>	<u>1,057,787</u>

It is likely that there are material differences between the open market values of the charity's freehold land and buildings and their book values. These arise from the specialised nature of some of the properties and the effects of inflation. The amounts of such differences cannot be ascertained without incurring significant cost, which, in the opinion of the trustees, is not justified in terms of the benefits to the users of the accounts.

As permitted by FRS 102, the charity has continued to adopt a policy of not revaluing its tangible fixed assets. The historical cost of the properties included above at a historic valuation cannot be ascertained with any accuracy. Other tangible fixed assets are stated at cost.

Certain of the charity's properties are subject to covenants which restrict their use and disposal.

13 Investments

	Investment properties £	Listed investments £	2024 £
Market value at 1 September 2023	2,445,000	2,002,647	4,447,647
Additions at cost	—	669,327	669,327
Disposal proceeds	—	(638,843)	(638,843)
Realised gains	—	7,158	7,158
Disposals at book value	—	(631,685)	(631,685)
Net unrealised investment gains (losses)	—	127,230	127,230
Market value at 31 August 2024	2,445,000	2,167,519	4,612,519
Cash held by investment managers for reinvestment			26,981
			4,639,500
Cost of listed investments			2,022,134

	Investment properties £	Listed investments £	2023 £
Market value at 1 September 2022	2,113,000	1,982,017	4,095,017
Additions at cost	—	587,193	587,193
Disposal proceeds	—	(451,582)	(451,582)
Realised losses	—	(273)	(273)
Disposals at book value	—	(451,855)	(451,855)
Net unrealised investment gains (losses)	332,000	(114,708)	217,292
Market value at 31 August 2023	2,445,000	2,002,647	4,447,647
Cash held by investment managers for reinvestment			16,560
			4,464,207
Cost of listed investments			2,002,218

At 30 August 2024, the following listed investment holding represented a material holding (greater than 5%) when compared to the value of the listed investments in total:

Holding	Market value at 30 August 2024 £	Percentage of portfolio %
EQUITY TRUSTEES FUND SERVICES AllianceBern Sust US S Inc	163,863	7.56%

13 Investments (continued)

Investment properties comprise certain of the charity's properties situated at Ormskirk, Stratford-Upon-Avon, Kemerton and Scarisbrick.

The trustees obtained valuations from Armitstead Barnett LLP, Chartered Surveyors, in relation to two properties and adjacent land at Ormskirk (St Anne's Social Centre and adjacent land, and the former site of St Anne's School) as at 31 August 2023, the valuations being carried out on an open market value basis. On the basis of the advice obtained, the properties were valued at £500,000 and £60,000 respectively.

The charity's investment property situated at Stratford-Upon-Avon, St Gregory's Hall (including the adjoining car park) was valued by ehB Reeves, Chartered Surveyors of Leamington Spa, Warwickshire as at 31 August 2022 on the basis of open market value. The valuation was £535,000 for St Gregory's Hall and £625,000 for the adjoining car park. In the opinion of the trustees, these valuations are not materially different to the values of the property and land as they stood at 31 August 2023.

The Coach House and car park at Stratford-Upon-Avon was valued on an open market value basis at £400,000 by Carter Chartered Surveyors as at 16 January 2024. In the opinion of the trustees, there was no material difference between the valuation of the Coach House between the balance sheet date and the date of the inspection for the formal valuation.

The charity's property based at Kemerton was valued by Andrews Estate agents on 6 February 2023 on the basis of open market value as at that date at £325,000. In the opinion of the trustees, the valuation as at 6 February 2023 is not materially different to the value of the property as it stood at 31 August 2023.

14 Debtors

	2024 £	2023 £
Trade Debtors	8,635	-
Tax recoverable on Gift Aid donations	56,243	95,770
Prepayments and accrued income	90,353	73,985
Other Debtors	1,289	-
	156,520	169,755

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Diocesan levies payable	141,869	105,597
Expense creditors	68,362	11,456
Accruals and other creditors	62,025	131,854
Amount owed to the Archdiocese of Liverpool	156,833	156,833
Amount due to Douai Abbey Trust	20,000	20,000
	449,089	425,740

15 Creditors: amounts falling due within one year (continued)

In 2007 the trustees decided that the Parish Centre attached to St Anne's, Ormskirk should cease to be managed by the Roman Catholic Archdiocese of Liverpool. This followed considerable discussion regarding financial viability and the recognition of the need to expend considerable sums of money in connection with health and safety enhancements. The amount owed to the Roman Catholic Archdiocese of Liverpool following the decision to terminate the management contract of St Anne's Parish Centre totals £156,833 (2023 – £156,833).

Included within 'Creditors: amounts falling due within one year' is a liability for Diocesan levies payable. All parishes pay a levy to the diocese in which they are located, which is a contribution to the operating costs of the diocese, and also covers certain services provided by the diocese, e.g. IT services and support. The levy is determined according to varying formulae. During the Covid lockdown, most dioceses waived the levy. Some dioceses have yet to resume invoicing for payment of the levy, and as such some parishes in these dioceses have continued to set aside an amount annually to cover the levy when it becomes due.

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trusts to be applied for specific purposes:

	At 1 September 2023 £	Income £	Expenditure £	(Losses) gains £	At 31 August 2024 £
Parishes:					
. Our Lady of St Joseph, Alcester	262,962	75,058	(56,557)	1,538	283,001
. St Mary's, Woolhampton	396,632	86,466	(108,311)	13,313	388,100
. St Benet's, Kemerton	711,790	67,625	(69,659)	—	709,756
. St Anne's, Ormskirk	891,051	184,435	(228,985)	7,771	854,272
. St Elizabeth's, Scarisbrick	238,859	57,214	(65,699)	63,137	293,511
. St Gregory the Great, Stratford	3,073,569	311,179	(320,987)	59,401	3,123,162
. St Mary's, Studley	298,552	53,198	(76,857)	(7,422)	267,471
	5,873,415	835,175	(927,055)	137,738	5,919,273

Notes to the accounts 31 August 2024

	At 1 September 2022 £	Income £	Expenditure £	(Losses) gains £	At 31 August 2023 £
Parishes:					
. Our Lady of St Joseph, Alcester	233,128	80,800	(49,300)	(1,666)	262,962
. St Mary's, Douai	400,548	110,061	(94,591)	(19,386)	396,632
. St Benet's, Kemerton	707,011	62,748	(57,969)	—	711,790
. St Anne's, Ormskirk	803,363	191,491	(193,719)	89,916	891,051
. St Elizabeth's, Scarisbrick	242,807	58,255	(53,879)	(8,324)	238,859
. St Gregory the Great, Stratford	2,925,181	259,837	(281,622)	170,173	3,073,569
. St Mary's, Studley	314,792	71,282	(76,645)	(10,877)	298,552
	<u>5,626,830</u>	<u>834,474</u>	<u>(807,725)</u>	<u>219,836</u>	<u>5,873,415</u>

The restricted funds represent the net assets held by each individual parish.

17 Commune Depositum

At 31 August 2024, funds amounting to £21,655 (2023– £21,655) and representing the original funds deposited by the parishes, had been set aside in a fund known as the Commune Depositum. These funds are to be used towards funding any unforeseen events or emergencies or special projects.

18 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Fund balances at 31 August are represented by:						
Tangible fixed assets	—	1,049,374	1,049,374	—	1,057,787	1,057,787
Investments						
. Investment properties	—	2,445,000	2,445,000	—	2,445,000	2,445,000
. Listed investments and cash held for reinvestment	52,590	2,141,910	2,194,500	49,064	1,970,143	2,019,207
Net current assets	(1,325)	282,989	281,664	5,363	400,485	405,848
Total net assets	<u>51,265</u>	<u>5,919,273</u>	<u>5,970,538</u>	<u>54,427</u>	<u>5,873,415</u>	<u>5,927,842</u>

The total unrealised gains on listed investments as at 31 August 2024 constitute movements on revaluation and are as follows:

	2024 £	2023 £
Unrealised gains on listed investments at 31 August	<u>145,386</u>	<u>429</u>
Reconciliation of movements in unrealised gains on listed investments:		
Unrealised gains at 1 September	429	149,882
In respect to disposals in year	17,727	(34,745)
Net gains (losses) arising on revaluation in the year	127,230	(114,708)
Total unrealised gains at 31 August	<u>145,386</u>	<u>429</u>

It is not possible to determine the historic cost of investment properties with reasonable accuracy. As such, the effect of cumulative unrealised gains in respect to investment properties has not been reported in the above.

19 Connected charities and related party transactions

The Douai Abbey Parishes Trust is connected to two other charities by virtue of the fact that the charities have some trustees in common.

Name	Charity Reg. No	Charitable objectives
The Community of St Edmund of the English Congregation of the Order of St Benedict established at Douai Abbey, Woolhampton, Berkshire (Douai Abbey Trust).	236962	The advancement and maintenance of the Roman Catholic religion.
The Benedictine Trust	1086872	To further the religious and other charitable work of the Roman Catholic Church in Scarisbrick.

During the year ended 31 August 2024, rent of £12,000 (2023– £12,000) for the use of St Mary's Church was paid to Douai Abbey Trust from Douai Abbey Parishes Trust.

On 13 February 2020, the parish church of Our Lady and St Joseph's, Alcester, signed a loan agreement with four other parishes within the charity and Douai Abbey Trust to fund the construction of a new church hall. The loan received from Douai Abbey Trust amounted to £20,000 (2023– £20,000). At the balance sheet date, £20,000 (2023– £20,000) remained outstanding. The loan is interest free and repayable over a period of five years, the first repayment becoming due two years after the completion of the work on the hall. Although the hall is now in use, it was subsequently agreed to delay repayments, so these have not yet started. Repayments will be due annually and amount to £4,000 per annum.

During the year ended 31 August 2024, the charity received aggregate donations from trustees of the charity amounting to £nil (2023– £nil).