

FMDM CIO

**Unaudited Annual Report and
Accounts**

31 December 2025

Charity Registration Number: 1199517

Contents

Reports

Reference and administrative details of the charity, its Trustees and advisers	1
Report of the Trustees	2

Accounts

Statement of financial activities	5
Balance sheet	6
Principal accounting policies	7
Notes to the accounts	8

Reference and administrative details of the charity, its Trustees and advisers

Trustees	Sister Lucy Augustine Sister Jane Bertelsen (retired 30 September 2025) Sister Helen Doyle Sister Helena McEvilly Sister Elvine Msimuko (appointed 1 September 2025) Sister Martha Musonda Sister Biatar Ndlovu Sister Monica Weedon (retired 30 September 2025) Sister Nenlidang Gochin
Congregational leader (Superior General)	Sister Helen Doyle
General Bursar	Sister Helena McEvilly
Administrative Address	Ladywell Convent Ashstead Lane Godalming Surrey GU7 1ST
Charity Registration Number	1199517
Accountant	Buzzacott Audit LLP 130 Wood Street London EC2V 6DL
Bankers	National Westminster Bank plc PO Box 299 High Street Guildford GU1 3ZU
Solicitors	Stone King LLP Upper Borough Court Upper Borough Walls Bath BA1 1RG

Report of the Trustees Year ended 31 December 2025

The Trustees present their annual report together with the accounts of the FMDM CIO (the 'charity') for the year ended 31 December 2025.

The accounts have been prepared in accordance with the accounting policies set out on page 7 of the attached accounts and comply with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The principles set out in 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) have been followed in the preparation of this report and accounts.

Objectives

The objectives of the FMDM CIO, as set out in its governing document, are:

- ◆ such lawful charitable purposes which advance the religious and other charitable work carried on by or with the support of the Franciscan Missionaries of the Divine Motherhood (the Congregation); and
- ◆ the advancement of the Roman Catholic religion in accordance with the principles of the worldwide Franciscan mission to include, but not limited to, the Congregation's charism, in such ways as the Trustees with the approval of the Congregational Leader shall from time to time think fit.

In setting the charity's objectives and planning its activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Activities and performance

The charity had no activities and hence no income or expenditure in the year ended 31 December 2025 or in the comparative period. The entity has remained dormant since its creation.

Future plans

In due course, the FMDM CIO will perform some of the activities currently undertaken by FMDM Foundation CIO (charity number 1199520).

Relevant policies

Reserves policy

In due course, the Trustees will examine the need for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed.

As the charity had no activities in the year ended 31 December 2025, there were £nil reserves at the balance sheet date.

Governance, structure and management

Trustees

The Superior General of the Congregation, the First Councillor, two other General Councillors and two other sisters are currently the Trustees. They ensure that they attend trustee training days throughout their term as Trustees. Where the Trustees and members of the General Council do not have the relevant skills, advice is taken from professional advisors and advisers.

There is a system of accountability within the Congregation to ensure that the Superior General and her Council are fully aware of the progress and development of the ministries carried out by the Sisters of the Congregation.

Trustees' responsibilities statement

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 period. In preparing these accounts, the Trustees are required to:

- ♦ select suitable accounting policies and then apply them consistently;
- ♦ observe the methods and principles in 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; 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the relevant Charity (Accounts and Reports) Regulations and the provisions of the charity's constitution. 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.

Structure and management reporting

In due course, the day-to-day management of the charity's activities, and the implementation of policies, will be delegated to the appropriate members of a Committee or senior staff.

Report of the Trustees Year ended 31 December 2025

Risk management

The charity undertook no activities during the year ended 31 December 2025 and does not plan on undertaking activities during the year ending 31 December 2026. The Trustees will meet to assess the principal risks to the charity prior to the commencement of activities.

Approved by and signed on the behalf of the Trustees:

Helen Doyle

Approved by the Trustees on:

24th June, 2026

Statement of financial activities Year ended 31 December 2025

	Year to 31 December 2025 £	Year to 31 December 2024 £
Total income	—	—
Total expenditure	—	—
Net income and net movement in funds for the year	—	—
Reconciliation of funds		
Total funds brought forward	—	—
Total funds carried forward	—	—

The charity was dormant during the above two financial periods and received no income and incurred no expenditure.

The charity had no recognised gains and losses during the above two financial periods and therefore no separate statement of total recognised gains and losses has been presented.

Balance sheet 31 December 2025

As there has been no activity from the date of incorporation (i.e. 1 July 2022) to 31 December 2025, the charity had no assets or liabilities at 31 December 2025.

Approved by the Trustees
and signed on their behalf by:

Helen Doyle

Trustee

Approved on:

24th June, 2026

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 ended 31 December 2025 with comparative information provided in respect of the year to 31 December 2024.

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

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 (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.

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 one year from the date of approval of these accounts.

The Trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Critical accounting estimates and areas of judgement

Other than the assessment of going concern, the preparation of the accounts did not require the Trustees to make any significant judgements or estimates.

Cash flow statement

The accounts do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Charities SORP (FRS 102) Update Bulletin 1.

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.

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.

1 Staff costs, remuneration of Trustees and related party transactions

During year ended 31 December 2025 and 31 December 2024 the charity employed no staff and therefore incurred £nil staff costs.

The Trustees received no remuneration during the period.

There were no related party transactions requiring disclosure during the period.

2 Taxation

The FMDM CIO 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.