

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2021  
FOR  
THE HOLY FAMILY UKRAINIAN CATHOLIC  
EPARCHY OF LONDON

**THE HOLY FAMILY UKRAINIAN CATHOLIC**  
**EPARCHY OF LONDON**

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**FOR THE YEAR ENDED 31ST DECEMBER 2021**

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**THE HOLY FAMILY UKRAINIAN CATHOLIC  
EPARCHY OF LONDON**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

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The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**The Charity's Objects**

The Declaration of the Trust included in the Trust Deed dated 10th August 1953 specifies that the property and other assets owned by the Charity should be used for "serving the spiritual needs of the faithful of the Ukrainian Catholic Church in Great Britain."

The principal ways in which these objectives are fulfilled are:

- The provision of religious and pastoral services to parishes and missionary points.
- The provision and maintenance of churches and presbyteries.
- Looking after the wellbeing of the clergy within the Eparchy.
- Ensuring that the retired clergy of the Eparchy have proper accommodations and means of existence.
- Providing support and assistance for the UGCC Synod of Bishops and its Governing Body.
- Providing monies for religious causes in Ukraine.

This is achieved principally through the fourteen parishes and twenty missionary points.

**ACHIEVEMENT AND PERFORMANCE**

**Progress during the Year**

The central role of the Church and Eparchy is the mission of the Christian Gospel. This takes a number of different forms into a unified whole. It is "delivered" in a variety of ways.

- The baptised Eastern Rite Catholics number around 13,000 active parishioners. In addition to the daily celebration of Liturgies, other services (marriages, baptisms, funerals, and a wide variety of additional services) were conducted in the parishes throughout the year prior to the National Lockdown after which all the churches closed their doors. The COVID-19 pandemic adversely affected every aspect of life, but it encouraged the clergy to show initiative in serving the needs of the faithful in new means including livestreamed Divine Liturgies, online prayer groups, daily recorded sermons and other congregational gatherings conducted online.
- During the reporting period, the Eparchy was served by one bishop and fourteen priests (one of whom belongs to a Religious Congregation). All are strongly supported by a substantial number of lay volunteers. Additionally, we have two incardinated priests abroad. Furthermore, there are two retired priests and another on compassionate leave.
- Moreover, as the oldest Eastern Rite Catholic church in the UK, the Eparchy helps other Eastern Catholic and Orthodox communities by allowing their communities use of our premises.
- In addition to raising sufficient funds to enable them to operate, parishes also raise (annually) donations for designated charitable activities.
- The Bishop is called upon to perform a national role in the life of the Eastern Rite Catholic Church. As head of the Eparchy, he is father and leader of the Ukrainian Catholic Church in this country. He is not only a member of the Council of the Bishops' Conferences of Europe (CCEE), but also a member of the Catholic Bishops' Conference of England and Wales (CBCEW). As such the decisions which are agreed at the bishops' conferences are binding for the Eparchy. For that reason, we are adopting policies which seek to protect and promote a culture of safeguarding within our community.
- The Cathedral, not merely because of its location in London, but also because of its distinctive pastoral and liturgical life, plays a similar role as leader of UCC life in the UK.
- The Eparchy strives to sustain good partnerships with other Christian bodies. Regular meetings take place between the leaders of the Church as well as local meetings of the clergy. Many projects are carried out ecumenically.
- The delivery of the mission outlined briefly above requires substantial investment in property, in terms of its management, maintenance (due to the age of the properties) and capital expenditure.



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FOR THE YEAR ENDED 31ST DECEMBER 2021**

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**FUTURE COMMITMENTS**

In essence, these will continue to provide and to develop the range of services that constitute the work of the charity in line with the changing times and circumstances. For this to be achievable, one of the key priorities is to seek and foster vocations to the priesthood so that a sufficient number of priests are maintained. On this matter, we currently have two seminarians training for the priesthood and one candidate to the diaconate.

With the appointment of a new Eparch, a consultation and review period has commenced to evaluate the policies and procedures used within the charity.

Most of the assets belonging to the charity are held in property. The maintenance of these premises requires a substantial investment annually, both of finance and in terms of management, to ensure that the pastoral work continues. Many of the churches in the Eparchy are listed buildings and this gives rise to additional responsibilities. Despite the ownership by the Eparchy of substantial property assets, the reality is that this custody attracts a continuous ongoing responsibility and liability. The care and maintenance of the Charity's properties is a heavy burden since we are required to maintain them to a high standard. We envisage that for years to come property maintenance will escalate and funds for this will have to be raised otherwise the buildings will deteriorate. In the foreseeable future, we see the Charities' assets downsizing either through smaller premises due to smaller congregations or, in certain parishes, returning to the use of Roman Catholic Churches.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Charity constitution**

The Ukrainian Catholic Eparchy of the Holy Family of London is a charitable trust established by a trust deed dated 10th August 1953 and is registered under the Charities Act 1993, Charity Registration No. 240088. The charities uses both the Ukrainian Catholic Church and the Eparchy of the Holy Family of London as working names.

**Organisation**

The Charity is governed by a Board of Directors of the Trust, which meet on a regular basis to attend to the financial, property, legal and administrative affairs of the Eparchy.

The parishes in the Eparchy are established and operate under the Church's Code of Eastern Canon Law which bestows on them separate canonical status. In addition, the Eparchy is bound by the Canons of the Particular Law of the Ukrainian Greek Catholic Church.

**Administrative and Advisory Bodies**

As required by Canon Law, the Eparchial Financial Council exists to give advice to the Bishop on financial matters. It must also be consulted on administrative matters of major importance. For the period being reported, the Eparchial Financial Council was composed of three members of the clergy and five members of the laity to reinforce the concept of stewardship.

In 2021, four senior priests; Very Reverend Fathers Andrew Choma, Mykola Matwijewskyj, Ewgen Nebesniak, and David Senyk, constituted the "Presbyteral Council" to fulfil the legal requirements of Canon 264 of the Eastern Code. This Body was consulted by the Bishop on important Eparchial matters.

**Directors of the Charity**

During 2021, the Directors of the Charity (Trustees) operated the charity and were appointed by the Bishop (primary trustee of three) and constituted the Directors of the Trust. The trustees, being serving members of clergy, were in receipt of a monthly stipend payment, which is an entitlement for all serving clergy members of the Eparchy. The trustees did not receive any remuneration, payments or benefits in connection to their duties as Trustees.

The Office of the Vicar General implements the directives. The Office of Eparchial Finance Officer oversees all financial operations of the charity. Both these Offices report to the Directors of the charity on a regular basis.

**THE HOLY FAMILY UKRAINIAN CATHOLIC  
EPARCHY OF LONDON**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Scope of the Accounts**

The accounts include assets, liabilities and transactions of the following:

**Curial Funds**

The Curial funds are used to support the Bishop in providing Eparchial services and pastoral care and to meet the cost of central administration. The Curial funds are administered by staff within the Curial (or Central) Offices in the Cathedral Complex.

**Parochial Funds**

The Parochial funds are administered, with guidance from the Central Finance Office, by the parish priests and are used to carry out the work of the Church within local areas.

**Ukrainian Cathedral of the Holy Family**

A wholly owned subsidiary carrying out activities which relate to the Cathedral, whose objective it is to generate profit for the benefit of the Cathedral parish as well as to support the Eparch.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

240088

**Principal address**

Ukrainian Catholic Eparchy  
Chancery Office  
21-22 Binney Street  
London  
W1K 5BQ

**Trustees**

Right Rev K Bishop Nowakowski  
Very Rev M Fr Matwijewskyj  
Very Rev A B Fr Choma

**Independent Examiner**

Sproull & Co.  
Chartered Accountants  
First Floor, Jebson House  
53-61 High Street  
Ruislip  
Middlesex  
HA4 7BD

Approved by order of the board of trustees on 31st October 2022 and signed on its behalf by:



Right Rev Bishop Kenneth Nowakowski - Trustee



Very Rev Fr David J Senyk - Eparchial Finance Officer



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE HOLY FAMILY UKRAINIAN CATHOLIC  
EPARCHY OF LONDON**

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**Independent examiner's report to the trustees of The Holy Family Ukrainian Catholic Eparchy of London**

I report to the charity trustees on my examination of the accounts of The Holy Family Ukrainian Catholic Eparchy of London (the Trust) for the year ended 31st December 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Michelle Wickwar A.C.A., F.C.C.A.  
Institute of Chartered Accountants in England and Wales  
Sproull & Co.  
Chartered Accountants  
First Floor, Jebson House  
53-61 High Street  
Ruislip  
Middlesex  
HA4 7BD

31st October 2022

**THE HOLY FAMILY UKRAINIAN CATHOLIC  
EPARCHY OF LONDON**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

		<b>2021</b>	<b>2020</b>
		<b>Unrestricted</b>	<b>Total funds</b>
		<b>funds</b>	
		<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
<b>Charitable activities</b>			
Fundraising activities		<b>403,373</b>	324,618
Investment income	2	<b>80,125</b>	106,187
<b>Total</b>		<b>483,498</b>	430,805
<b>EXPENDITURE ON</b>			
Raising funds		<b>343,615</b>	397,169
<b>NET INCOME</b>		<b>139,883</b>	33,636
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>2,957,455</b>	2,923,819
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>3,097,338</b>	2,957,455

The notes form part of these financial statements

**THE HOLY FAMILY UKRAINIAN CATHOLIC**  
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**BALANCE SHEET**  
**31ST DECEMBER 2021**

		2021 Unrestricted funds £	2020 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	4	2,570,417	2,514,911
Social investments	5	5,532	20,332
		<u>2,575,949</u>	<u>2,535,243</u>
<b>CURRENT ASSETS</b>			
Investments	6	274	274
Cash at bank and in hand		563,422	475,367
		<u>563,696</u>	<u>475,641</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(42,307)	(53,429)
<b>NET CURRENT ASSETS</b>		<u>521,389</u>	<u>422,212</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>3,097,338</u>	<u>2,957,455</u>
<b>NET ASSETS</b>		<u>3,097,338</u>	<u>2,957,455</u>
<b>FUNDS</b>	9		
Unrestricted funds		3,097,338	2,957,455
<b>TOTAL FUNDS</b>		<u>3,097,338</u>	<u>2,957,455</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31st October 2022 and were signed on its behalf by:



Right Rev Bishop Kenneth Nowakowski - Trustee



Very Rev Fr David J Senyk - Eparchial Finance Officer - Secretary to the Trustees

The notes form part of these financial statements



**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Land and property is recorded at open market value.

Ecclesiastical Fixtures and Fittings are deemed to have a residual value of at least their original historic cost, so depreciation is considered immaterial.

General Fixtures and Fittings are written off to the Income and Expenditure account in the year in which they are acquired.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**THE HOLY FAMILY UKRAINIAN CATHOLIC**  
**EPARCHY OF LONDON**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

**5. SOCIAL INVESTMENTS**

	Loans £
<b>MARKET VALUE</b>	
At 1st January 2021	20,332
Repayments in year	(14,800)
	<u>5,532</u>
At 31st December 2021	
<b>NET BOOK VALUE</b>	
At 31st December 2021	<u>5,532</u>
At 31st December 2020	<u>20,332</u>

**6. CURRENT ASSET INVESTMENTS**

	<b>2021</b>	<b>2020</b>
	£	£
Bond deposits	<u>274</u>	<u>274</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	£	£
Other creditors	<u>42,307</u>	<u>53,429</u>

**8. LOANS**

An analysis of the maturity of loans is given below:

	<b>2021</b>	<b>2020</b>
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>39,610</u>	<u>44,610</u>

**9. MOVEMENT IN FUNDS**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	1,996,305	139,883	2,136,188
Revaluation reserve	961,150	-	961,150
	<u>2,957,455</u>	<u>139,883</u>	<u>3,097,338</u>
<b>TOTAL FUNDS</b>	<u>2,957,455</u>	<u>139,883</u>	<u>3,097,338</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st December 2021.