

SOCIETY OF CHRIST (GREAT BRITAIN)

England & Wales · Charity number 298723

Details

Other names	DOM POLSKI
Status	Registered
Legal form	Other
Registered	1988-03-04
Register	View on the Charity Commission register

Contact

Address Society Of Christ (GB)
18 Carlton Road
Manchester
M16 8BB

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Activities

Objects: (I) THE RELIEF OF POVERTY OF THE SICK, ELDERLY AND HANDICAPPED PERSONS OF POLISH ORIGIN IN GREAT BRITAIN INCLUDING THEIR CONVALESCENCE AND RE-HABILITATION. (II) THE ADVANCEMENT OF EDUCATION OF CHILDREN OF POLISH DESCENT IN GREAT BRITAIN WITH A VIEW OTO THE PRESERVATION AND PROMOTION OF CULTURAL AND TRADITIONAL ACTIVITIES WITHIN THE POLISH COMMUNITY IN GREAT BRITAIN. (III) THE ADVANCEMENT OF THE ROMAN CATHOLIC RELIGION INCLUDING THE PROMOTION OF THEOLOGICAL TRAINING FOR PRIESTS TO WORK WITHIN THE POLISH COMMUNITY IN GREAT BRITAIN.

Activities: The Society of Christ provides priests for parishes in various parts of the country where there is a substantial Polish Community and is running one residential care home for the Polish Community.

Classification

- **How:** Makes Grants To Organisations, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

Geography

- Ireland
- Northern Ireland
- Poland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,144,905	£1,065,749	£2,304,197	18
2023-12-31	£1,111,918	£1,036,780	£2,225,041	15
2022-12-31	£1,065,469	£983,495	£2,149,903	14
2021-12-31	£947,105	£957,932	£2,067,929	14
2020-12-31	£968,784	£1,115,991	£2,078,756	14

Trustees

Name	Role	Appointed
Rev WOJCIECH ROZDZENSKI	Chair	2012-09-18
Rev Artur Stelmach		2020-06-15
Rev Marek Ogorzaly		2025-06-02

SOCIETY OF CHRIST (GREAT BRITAIN)

England & Wales - Charity number 298723

Accounts

Charity registration number 298723

**SOCIETY OF CHRIST (GB)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

SOCIETY OF CHRIST (GB)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Reverend Wojciech Rozdzinski Reverend Artur Stelmach Reverend Marek Ogorzaly	(Appointed 2 June 2025)
Charity number	298723	
Principal address	18 Carlton Road Whalley Range Manchester United Kingdom M16 8BB	
Auditor	Azets Audit Services Alpha House 4 Greek Street Stockport United Kingdom SK3 8AB	

SOCIETY OF CHRIST (GB)

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SOCIETY OF CHRIST (GB)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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 UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Society of Christ (Great Britain), 18 Carlton Road, Whalley Range, Manchester, M16 8BB, is a registered charity (No: 298723). Its registered office is shown on the charity information sheet. The present trustees who served during the year are listed below and details of external advisers are noted on the company information sheet.

Objectives and activities

Public benefit

The principle objectives of the charity are the relief of poverty of the sick, elderly and handicapped persons of Polish origin in Great Britain including their convalescents and rehabilitation.

The advancement of education for children of Polish descent in Great Britain with a view to the preservation and promotion of cultural and traditional activities within the Polish Community in Great Britain.

The advancement of the Roman Catholic Religion including the promotion of theological training for Priests to work within the Polish Community in Great Britain.

When reviewing the aims and public benefit of the charity, the trustees have considered the Charity Commission's guidance.

To meet the requirements of the community within the financial constraints the charity has to work within.

This is achieved by increasing clergy members and their donations and increasing the residents within the care home.

When considering the objectives for the charity, the trustees consider that a large amount of the charity's income is derived from voluntary contributions from congregations within the Polish Catholic community. Although, the amounts are consistent year on year, this income can never be taken as guaranteed.

Income from the care home is reliant on fee paying occupancy.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Principal activities

To provide residential care to sick, handicapped and elderly persons of Polish origin in Great Britain through our care home, Jasna Gora in Huddersfield.

To provide and help with the training of priests that operate within the Polish Catholic community and promoting religious based activities within the communities. Also to help with studies for clerics/candidates waiting to enter the priesthood.

Provide financial support to children and young people to preserve and promote cultural and traditional activities of their particular ethnic origin.

SOCIETY OF CHRIST (GB)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Investment Policies

All funds are invested in bank accounts. The trustees have considered the most appropriate policy for investing funds and have found that banks and building societies meet their requirements to generate income for the charity. The trustees consider their return on investments in the year to be satisfactory.

Achievements and performance

The Trustees are pleased with the result of the charity's activities, which have been carried out under local law. They have taken particular care and responsibility for maintaining high standards of care at the Huddersfield care home. They are delighted that the Care Quality Commission inspections conducted at the home during the last years, verified the high standard of work which reflects the hard work of the staff. The overall rating given for the service was: Good.

The mission of Jasna Gora Huddersfield was to provide for the spiritual, cultural and physical needs of the residents and to assure a family atmosphere and understanding. As a result of this, the residents spend the last few years of their life in peaceful surroundings, communicating in their own native Polish language, upkeeping Polish culture and traditions, in full assurance of spiritual guidance with the opportunity to participate in the ceremonies and rites of the Catholic Church.

The home provides a chapel which can be used for daytime prayer. There is also the option to watch Polish television programs as well as to read Polish magazines and journals. The families of our residents frequently express their acknowledgment and deeply felt appreciation.

Financial review

A summary of the year's results can be found on page 8 of the attached accounts.

During the year, the total incoming resources were £1,144,905 as compared to £1,111,918 in the prior year.

During the year, the total resources expended were £1,065,749 as compared to £1,036,780 in the prior year.

During the year a surplus of £79,156 was made compared to a surplus of £75,138 in the prior year.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The policy of the charity is to maintain free reserves at a level equivalent to approximately three to six months' expenditure. This will ensure that in the event of a significant drop in funding the charity will be able to continue its activities while consideration is given to ways in which additional funds may be raised. This level of reserves has maintained throughout the year.

SOCIETY OF CHRIST (GB)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finance of the charity, and are satisfied that systems are in place to mitigate exposure to the major risks.

The key elements of the Charity's medium to long term strategy are to maintain the two main sources of income, donations from the clergy and surplus from care home activities.

Structure, governance and management

The charity was established by a charitable trust deed on 1 December 1987.

The trustees who served during the year and up to the date of signature of the financial statements were:

Reverend Wojciech Rozdzinski	
Reverend Stanislaw Hajkowski	(Deceased 30 March 2025)
Reverend Artur Stelmach	
Reverend Marek Ogorzaly	(Appointed 2 June 2025)

Recruitment and training of trustees

The trustees are responsible for the appointment of new trustees. New trustees will only be appointed after due considerations given to eligibility, personal competence and specialist skills. New trustees, when appointed, are inducted into the working of the charity by the existing trustees.

Organisational structure

The board of trustees are responsible for the overall governance of the charity.

Property held by Associates of the Charity

The title property belonging to the charity is held by the following associates within the Church:

Jan Wojczynski
Krzysztof Tyliszczak
Marian Jachym
Włodzimierz Pajak
Roman Werner
Czesław Oskia
Andrzej Zuziak

Auditor

The auditor, Azets Audit Services, is deemed to be reappointed.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

By order of the trustees



Reverend Wojciech Rozdzinski

Trustee

Dated: 17 Oct 2025

SOCIETY OF CHRIST (GB)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees are responsible for preparing the Trustees' Report and the financial statements 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 financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient 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 Charity (Accounts and Reports) Regulations 2008 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.

SOCIETY OF CHRIST (GB)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF SOCIETY OF CHRIST (GB)

Opinion

We have audited the financial statements of Society Of Christ (GB) (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. 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 financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, 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 financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements 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 financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements 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 financial statements 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 require us to report to you if, in our opinion:

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

SOCIETY OF CHRIST (GB)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF SOCIETY OF CHRIST (GB)

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, 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 cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements 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 financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

SOCIETY OF CHRIST (GB)

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF SOCIETY OF CHRIST (GB)

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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 UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

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.

Jonathan Ward (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

27.10.2025

Chartered Accountants
Statutory Auditor

Azets Audit Services

Alpha House
4 Greek Street
Stockport
United Kingdom
SK3 8AB

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SOCIETY OF CHRIST (GB)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<u>Income from:</u>			
Voluntary income: Donations and legacies & similar income	3	712,684	698,176
Incoming resources from charitable activities:			
Residential care home fees	4	425,865	407,622
Investment income	5	6,356	6,120
Total income		1,144,905	1,111,918
<u>Expenditure on:</u>			
<u>Charitable activities</u>			
Residential care home	6	734,482	762,270
Priests in the community	6	159,609	117,782
Pocket money and retreats	6	171,658	156,728
Total charitable expenditure		1,065,749	1,036,780
Net income for the year/ Net movement in funds		79,156	75,138
Fund balances at 1 January 2024		2,225,041	2,149,903
Fund balances at 31 December 2024		2,304,197	2,225,041

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SOCIETY OF CHRIST (GB)

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	12		1,123,824		1,109,102
Current assets					
Debtors	13	21,876		16,155	
Cash at bank and in hand		1,196,957		1,138,968	
		<u>1,218,833</u>		<u>1,155,123</u>	
Creditors: amounts falling due within one year	14	<u>(38,460)</u>		<u>(39,184)</u>	
Net current assets			<u>1,180,373</u>		<u>1,115,939</u>
Total assets less current liabilities			<u><u>2,304,197</u></u>		<u><u>2,225,041</u></u>
Income funds					
Unrestricted funds			<u>2,304,197</u>		<u>2,225,041</u>
			<u><u>2,304,197</u></u>		<u><u>2,225,041</u></u>

The financial statements were approved by the Trustees on 17 Oct 2025

Fr. Wojciech Rozdzinski SChv

Reverend Wojciech Rozdzinski
Trustee

SOCIETY OF CHRIST (GB)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	16		179,569		156,548
Investing activities					
Purchase of tangible fixed assets		(131,468)		(109,305)	
Proceeds from disposal of tangible fixed assets		3,532		-	
Investment income received		6,356		6,120	
Net cash used in investing activities			(121,580)		(103,185)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			57,989		53,363
Cash and cash equivalents at beginning of year			1,138,968		1,085,605
Cash and cash equivalents at end of year			<u>1,196,957</u>		<u>1,138,968</u>

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Society Of Christ (GB) is a registered charity in England and Wales. The registered address is: 18 Carlton Road, Whalley Range, Manchester, M16 8BB

1.1 Accounting convention

The accounts have been prepared under the historical cost convention.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to that 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.

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and are subsequently measured at cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% straight line
Equipment	15% straight line
Furnishings	15% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Funding Accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity that have not been designated for other purposes.

1.13 Liabilities

Liabilities are recognised when the charity has an obligation to make payment to a third party.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There were no critical accounting estimates and judgements.

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Voluntary income: Donations and legacies & similar income

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	712,684	698,176
	<u>712,684</u>	<u>698,176</u>
Donations and gifts		
Clergy donations	696,859	682,105
Other income and donations	15,825	16,071
	<u>712,684</u>	<u>698,176</u>

4 Incoming resources from charitable activities:

	Residential care home fees	Residential care home fees
	2024	2023
	£	£
Residential care home fees	425,865	407,622
	<u>425,865</u>	<u>407,622</u>

5 Investment income

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Bank interest receivable	6,356	6,120
	<u>6,356</u>	<u>6,120</u>

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Charitable activities

	Residential care home	Priests in the community	Pocket money and retreats	Total 2024	Total 2023
	2024	2024	2024		
	£	£	£	£	£
Staff costs	336,005	-	-	336,005	324,884
Depreciation and impairment	33,023	80,191	-	113,214	94,198
Food, drink and medical supplies	141,621	-	-	141,621	139,678
Cleaning and household	17,316	-	-	17,316	18,760
Repairs and renewals	28,614	-	-	28,614	21,465
Donations	74,354	-	-	74,354	74,868
Office costs	39,479	-	-	39,479	50,020
Rates	9,435	-	-	9,435	14,202
Heat and light	33,377	-	-	33,377	53,276
Motor expenses	-	94,227	-	94,227	83,584
Seminars and education	-	21,335	-	21,335	10,909
Surplus on disposal of fixed assets	-	(36,144)	-	(36,144)	(36,512)
Pocket money and sundry expenses	-	-	171,658	171,658	156,728
	<u>713,224</u>	<u>159,609</u>	<u>171,658</u>	<u>1,044,491</u>	<u>1,006,060</u>
Share of governance costs (see note 8)	21,258	-	-	21,258	30,720
	<u>734,482</u>	<u>159,609</u>	<u>171,658</u>	<u>1,065,749</u>	<u>1,036,780</u>

7 Description of charitable activities

Residential care home

Provision of a residential care home

Priests in the community

Provision of priests for parishes where there is a substantial Polish community

Pocket money and retreats

Care and advancement of Fathers

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Support costs

	Support costs £	Governance costs £	2024 Support costs £	Governance costs £	2023 £
Audit and accountancy fees	-	15,000	15,000	-	11,193
Legal and professional	-	6,258	6,258	-	19,527
	-	21,258	21,258	-	30,720
Analysed between Charitable activities	-	21,258	21,258	-	30,720

Governance costs includes payments to the auditors of £12,500 (2023- £8,400) for audit fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

Trustees incurred expenses totalling £9,782 (2023 £1,200). These expenses related to general day to day and motor vehicle expenses throughout the year.

10 Employees

The average monthly number of employees during the year was:18

	2024 Number	2023 Number
	18	15
Employment costs	2024 £	2023 £
Wages and salaries	312,682	305,970
Social security costs	18,305	14,368
Other pension costs	5,018	4,546
	336,005	324,884

No employee received remuneration exceeding £60,000 during the year.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

12 Tangible fixed assets

	Land and buildings	Equipment	Furnishings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2024	1,408,504	147,078	88,085	546,646	2,190,313
Additions	-	-	4,353	127,115	131,468
Disposals	-	(141,325)	(59,253)	(99,666)	(300,244)
At 31 December 2024	1,408,504	5,753	33,185	574,095	2,021,537
Depreciation and impairment					
At 1 January 2024	498,731	143,331	66,961	372,188	1,081,211
Depreciation charged in the year	28,170	863	3,990	80,191	113,214
Eliminated in respect of disposals	-	(141,325)	(59,253)	(96,134)	(296,712)
At 31 December 2024	526,901	2,869	11,698	356,245	897,713
Carrying amount					
At 31 December 2024	881,603	2,884	21,487	217,850	1,123,824
At 31 December 2023	909,773	3,747	21,124	174,458	1,109,102

Upon transition to Financial Reporting Standard 102, the charity elected to use the most recent valuation of the freehold property in order to carry this property forward at 'deemed cost'.

13 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	21,876	16,155

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	5,331	4,081
Trade creditors	4,100	4,131
Other creditors	5,917	17,210
Accruals and deferred income	23,112	13,762
	38,460	39,184

15 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Cash generated from operations	2024	2023
	£	£
Surplus for the year	79,156	75,138
Adjustments for:		
Investment income recognised in statement of financial activities	(6,356)	(6,120)
Depreciation and impairment of tangible fixed assets	113,214	94,198
Movements in working capital:		
(Increase)/decrease in debtors	(5,721)	4,270
(Decrease) in creditors	(724)	(10,938)
Cash generated from operations	<u>179,569</u>	<u>156,548</u>
17 Analysis of changes in net funds		
The charity had no debt during the year.		

SOCIETY OF CHRIST (GREAT BRITAIN)

England & Wales - Charity number 298723

Accounts

Charity registration number 298723

**SOCIETY OF CHRIST (GB)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

SOCIETY OF CHRIST (GB)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Reverend Wojciech Rozdzinski Reverend Stanislaw Hajkowski Reverend Artur Stelmach
Charity number	298723
Principal address	18 Carlton Road Whalley Range Manchester United Kingdom M16 8BB
Auditor	Azets Audit Services Alpha House 4 Greek Street Stockport United Kingdom SK3 8AB

SOCIETY OF CHRIST (GB)

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SOCIETY OF CHRIST (GB)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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 UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Society of Christ (Great Britain), 18 Carlton Road, Whalley Range, Manchester, M16 8BB, is a registered charity (No: 298723). Its registered office is shown on the charity information sheet. The present trustees who served during the year are listed below and details of external advisers are noted on the company information sheet.

Objectives and activities

Public benefit

The principle objectives of the charity are the relief of poverty of the sick, elderly and handicapped persons of Polish origin in Great Britain including their convalescents and rehabilitation.

The advancement of education for children of Polish descent in Great Britain with a view to the preservation and promotion of cultural and traditional activities within the Polish Community in Great Britain.

The advancement of the Roman Catholic Religion including the promotion of theological training for Priests to work within the Polish Community in Great Britain.

When reviewing the aims and public benefit of the charity, the trustees have considered the Charity Commission's guidance.

To meet the requirements of the community within the financial constraints the charity has to work within.

This is achieved by increasing clergy members and their donations and increasing the residents within the care home.

When considering the objectives for the charity, the trustees consider that a large amount of the charity's income is derived from voluntary contributions from congregations within the Polish Catholic community. Although, the amounts are consistent year on year, this income can never be taken as guaranteed.

Income from the care home is reliant on fee paying occupancy.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Principal activities

To provide residential care to sick, handicapped and elderly persons of Polish origin in Great Britain through our care home, Jasna Gora in Huddersfield.

To provide and help with the training of priests that operate within the Polish Catholic community and promoting religious based activities within the communities. Also to help with studies for clerics/candidates waiting to enter the priesthood.

Provide financial support to children and young people to preserve and promote cultural and traditional activities of their particular ethnic origin.

SOCIETY OF CHRIST (GB)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Investment Policies

All funds are invested in bank accounts. The trustees have considered the most appropriate policy for investing funds and have found that banks and building societies meet their requirements to generate income for the charity. The trustees consider their return on investments in the year to be satisfactory.

Achievements and performance

The Trustees are pleased with the result of the charity's activities, which have been carried out under local law. They have taken particular care and responsibility for maintaining high standards of care at the Huddersfield care home. They are delighted that the Care Quality Commission inspections conducted at the home during the last years, verified the high standard of work which reflects the hard work of the staff. The overall rating given for the service was: Good.

The mission of Jasna Gora Huddersfield was to provide for the spiritual, cultural and physical needs of the residents and to assure a family atmosphere and understanding. As a result of this, the residents spend the last few years of their life in peaceful surroundings, communicating in their own native Polish language, upkeeping Polish culture and traditions, in full assurance of spiritual guidance with the opportunity to participate in the ceremonies and rites of the Catholic Church.

The home provides a chapel which can be used for daytime prayer. There is also the option to watch Polish television programs as well as to read Polish magazines and journals. The families of our residents frequently express their acknowledgment and deeply felt appreciation.

Financial review

A summary of the year's results can be found on page 8 of the attached accounts.

During the year, the total incoming resources were £1,111,918 as compared to £1,065,469 in the prior year.

During the year, the total resources expended were £1,036,780 as compared to £983,495 in the prior year.

During the year a surplus of £75,138 was made compared to a surplus of £81,974 in the prior year.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The policy of the charity is to maintain free reserves at a level equivalent to approximately three to six months' expenditure. This will ensure that in the event of a significant drop in funding the charity will be able to continue its activities while consideration is given to ways in which additional funds may be raised. This level of reserves has maintained throughout the year.

SOCIETY OF CHRIST (GB)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finance of the charity, and are satisfied that systems are in place to mitigate exposure to the major risks.

The key elements of the Charity's medium to long term strategy are to maintain the two main sources of income, donations from the clergy and surplus from care home activities.

Structure, governance and management

The charity was established by a charitable trust deed on 1 December 1987.

The trustees who served during the year and up to the date of signature of the financial statements were:

Reverend Wojciech Rozdzinski
Reverend Stanislaw Hajkowski
Reverend Artur Stelmach

Recruitment and training of trustees

The trustees are responsible for the appointment of new trustees. New trustees will only be appointed after due considerations given to eligibility, personal competence and specialist skills. New trustees, when appointed, are inducted into the working of the charity by the existing trustees.

Organisational structure

The board of trustees are responsible for the overall governance of the charity.

Property held by Associates of the Charity

The title property belonging to the charity is held by the following associates within the Church:

Jan Wojczynski
Krzysztof Tyliczszak
Marian Jachym
Wlodzimierz Pajak
Roman Werner
Czeslaw Oskia
Andrzej Zuziak

By order of the trustees



Reverend Wojciech Rozdzinski

Trustee

Dated: 23/10/2024

SOCIETY OF CHRIST (GB)

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees are responsible for preparing the Trustees' Report and the financial statements 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 financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient 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 Charity (Accounts and Reports) Regulations 2008 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.

SOCIETY OF CHRIST (GB)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF SOCIETY OF CHRIST (GB)

Opinion

We have audited the financial statements of Society Of Christ (GB) (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. 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 financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, 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 financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements 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 financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements 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 financial statements 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 require us to report to you if, in our opinion:

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

SOCIETY OF CHRIST (GB)

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF SOCIETY OF CHRIST (GB)

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, 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 cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements 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 financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.fc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

SOCIETY OF CHRIST (GB)

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF SOCIETY OF CHRIST (GB)

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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 UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

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.

Jonathan Ward (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

30.10.2024

Chartered Accountants
Statutory Auditor

Azets Audit Services

Alpha House
4 Greek Street
Stockport
United Kingdom
SK3 8AB

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SOCIETY OF CHRIST (GB)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Income from:</u>			
Voluntary income: Donations and legacies & similar income	3	698,176	715,896
Incoming resources from charitable activities:			
Residential care home fees	4	407,622	342,953
Investment income	5	6,120	6,620
Total income		1,111,918	1,065,469
<u>Expenditure on:</u>			
<u>Charitable activities</u>			
Residential care home	6	762,270	691,254
Priests in the community	6	117,782	143,449
Pocket money and retreats	6	156,728	148,792
Total charitable expenditure		1,036,780	983,495
Net income for the year/ Net movement in funds		75,138	81,974
Fund balances at 1 January 2023		2,149,903	2,067,929
Fund balances at 31 December 2023		2,225,041	2,149,903

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SOCIETY OF CHRIST (GB)

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		1,109,102		1,093,995
Current assets					
Debtors	13	16,155		20,425	
Cash at bank and in hand		1,138,968		1,085,605	
		<u>1,155,123</u>		<u>1,106,030</u>	
Creditors: amounts falling due within one year	14	<u>(39,184)</u>		<u>(50,122)</u>	
Net current assets			<u>1,115,939</u>		<u>1,055,908</u>
Total assets less current liabilities			<u><u>2,225,041</u></u>		<u><u>2,149,903</u></u>
Income funds					
Unrestricted funds			<u>2,225,041</u>		<u>2,149,903</u>
			<u><u>2,225,041</u></u>		<u><u>2,149,903</u></u>

The financial statements were approved by the Trustees on 23/10/2024

Fr. Wojciech Rozdzinski SCLW
.....
Reverend Wojciech Rozdzinski
Trustee

SOCIETY OF CHRIST (GB)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	16		156,548		175,875
Investing activities					
Purchase of tangible fixed assets		(109,305)		(80,354)	
Investment income received		6,120		6,620	
Net cash used in investing activities			(103,185)		(73,734)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			53,363		102,141
Cash and cash equivalents at beginning of year			1,085,605		983,464
Cash and cash equivalents at end of year			<u>1,138,968</u>		<u>1,085,605</u>

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Society Of Christ (GB) is a registered charity in England and Wales. The registered address is: 18 Carlton Road, Whalley Range, Manchester, M16 8BB

1.1 Accounting convention

The accounts have been prepared under the historical cost convention.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to that 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.

SOCIETY OF CHRIST (GB)

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

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and are subsequently measured at cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% straight line
Equipment	15% straight line
Furnishings	15% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Funding Accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity that have not been designated for other purposes.

1.13 Liabilities

Liabilities are recognised when the charity has an obligation to make payment to a third party.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There were no critical accounting estimates and judgements.

SOCIETY OF CHRIST (GB)

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

3 Voluntary income: Donations and legacies & similar income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	698,176	706,627
COVID-19 support	-	9,269
	<u>698,176</u>	<u>715,896</u>
Donations and gifts		
Clergy donations	682,105	691,648
Other income and donations	16,071	14,979
	<u>698,176</u>	<u>706,627</u>

4 Incoming resources from charitable activities:

	Residential care home fees	Residential care home fees
	2023	2022
	£	£
Residential care home fees	407,622	342,953
	<u>407,622</u>	<u>342,953</u>

5 Investment income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Bank interest receivable	6,120	6,620
	<u>6,120</u>	<u>6,620</u>

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Charitable activities

	Residential care home	Priests in the community	Pocket money and retreats	Total 2023	Total 2022
	2023	2023	2023		
	£	£	£	£	£
Staff costs	324,884	-	-	324,884	310,159
Depreciation and impairment	34,397	59,801	-	94,198	94,100
Food, drink and medical supplies	139,678	-	-	139,678	128,486
Cleaning and household	18,760	-	-	18,760	16,085
Repairs and renewals	21,465	-	-	21,465	20,013
Donations	74,868	-	-	74,868	88,550
Office costs	50,020	-	-	50,020	35,307
Rates	14,202	-	-	14,202	15,828
Heat and light	53,276	-	-	53,276	29,633
Motor expenses	-	83,584	-	83,584	95,021
Seminars and education	-	10,909	-	10,909	17,128
Surplus on disposal of fixed assets	-	(36,512)	-	(36,512)	(27,559)
Pocket money and sundry expenses	-	-	156,728	156,728	148,792
	<u>731,550</u>	<u>117,782</u>	<u>156,728</u>	<u>1,006,060</u>	<u>971,543</u>
Share of governance costs (see note 8)	30,720	-	-	30,720	11,952
	<u>762,270</u>	<u>117,782</u>	<u>156,728</u>	<u>1,036,780</u>	<u>983,495</u>

7 Description of charitable activities

Residential care home

Provision of a residential care home

Priests in the community

Provision of priests for parishes where there is a substantial Polish community

Pocket money and retreats

Care and advancement of Fathers

SOCIETY OF CHRIST (GB)

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

8 Support costs

	Support costs £	Governance costs £	2023 Support costs £	Governance costs £	2022 £
Audit and accountancy fees	-	11,193	11,193	-	10,081
Legal and professional	-	19,527	19,527	-	1,871
	-	30,720	30,720	-	11,952
Analysed between Charitable activities	-	30,720	30,720	-	11,952

Governance costs includes payments to the auditors of £8,400 (2022- £6,900) for audit fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

Trustees incurred expenses totalling £1,200 (2022 £569).

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	15	14
Employment costs	2023 £	2022 £
Wages and salaries	305,970	281,979
Social security costs	14,368	19,752
Other pension costs	4,546	8,428
	324,884	310,159

No employee received remuneration exceeding £60,000 during the year.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

12 Tangible fixed assets

	Land and buildings	Equipment	Furnishings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2023	1,408,504	146,993	77,687	536,460	2,169,644
Additions	-	85	10,398	98,822	109,305
Disposals	-	-	-	(88,636)	(88,636)
At 31 December 2023	1,408,504	147,078	88,085	546,646	2,190,313
Depreciation and impairment					
At 1 January 2023	470,561	142,460	61,605	401,023	1,075,649
Depreciation charged in the year	28,170	871	5,356	59,801	94,198
Eliminated in respect of disposals	-	-	-	(88,636)	(88,636)
At 31 December 2023	498,731	143,331	66,961	372,188	1,081,211
Carrying amount					
At 31 December 2023	909,773	3,747	21,124	174,458	1,109,102
At 31 December 2022	937,943	4,533	16,082	135,437	1,093,995

Upon transition to Financial Reporting Standard 102, the charity elected to use the most recent valuation of the freehold property in order to carry this property forward at 'deemed cost'.

13 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	16,155	20,425

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	4,081	5,908
Trade creditors	4,131	3,530
Other creditors	17,210	16,526
Accruals and deferred income	13,762	24,158
	39,184	50,122

15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

SOCIETY OF CHRIST (GB)

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

16 Cash generated from operations	2023	2022
	£	£
Surplus for the year	75,138	81,974
Adjustments for:		
Investment income recognised in statement of financial activities	(6,120)	(6,620)
Depreciation and impairment of tangible fixed assets	94,198	94,100
Movements in working capital:		
Decrease/(increase) in debtors	4,270	(8,288)
(Decrease)/increase in creditors	(10,938)	14,709
Cash generated from operations	156,548	175,875

17 Analysis of changes in net funds
The charity had no debt during the year.

SOCIETY OF CHRIST (GREAT BRITAIN)

England & Wales - Charity number 298723

Accounts

Charity registration number 298723

SOCIETY OF CHRIST (GREAT BRITAIN)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

SOCIETY OF CHRIST (GREAT BRITAIN)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Reverend Wojciech Rozdzinski Reverend Stanislaw Hajkowski Reverend Artur Stelmach
Charity number	298723
Principal address	18 Carlton Road Whalley Range Manchester United Kingdom M16 8BB
Auditor	Azets Audit Services Alpha House 4 Greek Street Stockport United Kingdom SK3 8AB

SOCIETY OF CHRIST (GREAT BRITAIN)

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SOCIETY OF CHRIST (GREAT BRITAIN)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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 UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Society of Christ (Great Britain), 18 Carlton Road, Whalley Range, Manchester, M16 8BB, is a registered charity (No: 298723). Its registered office is shown on the charity information sheet. The present trustees who served during the year are listed below and details of external advisers are noted on the company information sheet.

Objectives and activities

Public benefit

The principle objectives of the charity are the relief of poverty of the sick, elderly and handicapped persons of Polish origin in Great Britain including their convalescents and rehabilitation.

The advancement of education for children of Polish descent in Great Britain with a view to the preservation and promotion of cultural and traditional activities within the Polish Community in Great Britain.

The advancement of the Roman Catholic Religion including the promotion of theological training for Priests to work within the Polish Community in Great Britain.

When reviewing the aims and public benefit of the charity, the trustees have considered the Charity Commission's guidance.

To meet the requirements of the community within the financial constraints the charity has to work within.

This is achieved by increasing clergy members and their donations and increasing the residents within the care home.

When considering the objectives for the charity, the trustees consider that a large amount of the charity's income is derived from voluntary contributions from congregations within the Polish Catholic community. Although, the amounts are consistent year on year, this income can never be taken as guaranteed.

Income from the care home is reliant on fee paying occupancy.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Principal activities

To provide residential care to sick, handicapped and elderly persons of Polish origin in Great Britain through our care home, Jasna Gora in Huddersfield.

To provide and help with the training of priests that operate within the Polish Catholic community and promoting religious based activities within the communities.

Provide financial support to children and young people to preserve and promote cultural and traditional activities of their particular ethnic origin.

Investment Policies

All funds are invested in bank accounts. The trustees have considered the most appropriate policy for investing funds and have found that banks and building societies meet their requirements to generate income for the charity. The trustees consider their return on investments in the year to be satisfactory.

SOCIETY OF CHRIST (GREAT BRITAIN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

The Trustees are pleased with the result of the charity's activities, which have been carried out under local law. They have taken particular care and responsibility for maintaining high standards of care at the Huddersfield care home. They are delighted that the Care Quality Commission inspections conducted at the home during the last years, verified the high standard of work which reflects the hard work of the staff. The overall rating given for the service was: Good.

The mission of Jasna Gora Huddersfield was to provide for the spiritual, cultural and physical needs of the residents and to assure a family atmosphere and understanding . As a result of this, the residents spend the last few years of their life in peaceful surroundings, communicating in their own native Polish language, upkeeping Polish culture and traditions, in full assurance of spiritual guidance with the opportunity to participate in the ceremonies and rites of the Catholic Church.

The home provides a chapel which can be used for daytime prayer. There is also the option to watch Polish television programmes as well as to read Polish magazines and journals. The families of our residents frequently express their acknowledgment and deeply felt appreciation.

Financial review

A summary of the year's results can be found on page 8 of the attached accounts.

During the year, the total incoming resources were £1,065,469 as compared to £947,105 in the prior year.

During the year, the total resources expended were £983,495 as compared to £957,932 in the prior year.

During the year a surplus of £81,974 was made compared to a deficit of £10,827 in the prior year.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The policy of the charity is to maintain free reserves at a level equivalent to approximately three to six months' expenditure. This will ensure that in the event of a significant drop in funding the charity will be able to continue its activities while consideration is given to ways in which additional funds may be raised. This level of reserves has maintained throughout the year.

SOCIETY OF CHRIST (GREAT BRITAIN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finance of the charity, and are satisfied that systems are in place to mitigate exposure to the major risks.

The key elements of the Charity's medium to long term strategy are to maintain the two main sources of income, donations from the clergy and surplus from care home activities.

Structure, governance and management

The charity was established by a charitable trust deed on 1 December 1987.

The trustees who served during the year and up to the date of signature of the financial statements were:

Reverend Wojciech Rozdzinski
Reverend Stanislaw Hajkowski
Reverend Artur Stelmach

Recruitment and training of trustees

The trustees are responsible for the appointment of new trustees. New trustees will only be appointed after due considerations given to eligibility, personal competence and specialist skills. New trustees, when appointed, are inducted into the working of the charity by the existing trustees.

Organisational structure

The board of trustees are responsible for the overall governance of the charity.

By order of the trustees



.....
Reverend Wojciech Rozdzinski

Trustee

Dated: 25 October 2023
.....

SOCIETY OF CHRIST (GREAT BRITAIN)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees are responsible for preparing the Trustees' Report and the financial statements 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 financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient 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 Charity (Accounts and Reports) Regulations 2008 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.

SOCIETY OF CHRIST (GREAT BRITAIN)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF SOCIETY OF CHRIST (GREAT BRITAIN)

Opinion

We have audited the financial statements of Society Of Christ (Great Britain) (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. 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 financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, 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 financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements 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 financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements 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 financial statements 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 require us to report to you if, in our opinion:

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

SOCIETY OF CHRIST (GREAT BRITAIN)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF SOCIETY OF CHRIST (GREAT BRITAIN)

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, 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 cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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 UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

SOCIETY OF CHRIST (GREAT BRITAIN)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF SOCIETY OF CHRIST (GREAT BRITAIN)

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 auditors' 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.

Jonathan Ward (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

25/10/2023
.....

Chartered Accountants
Statutory Auditor



Alpha House
4 Greek Street
Stockport
United Kingdom
SK3 8AB

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SOCIETY OF CHRIST (GREAT BRITAIN)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>Income from:</u>			
Voluntary income: Donations and legacies & similar income	3	715,896	595,657
<u>Incoming resources from charitable activities:</u>			
Residential care home fees	4	342,953	345,148
Investment income	5	6,620	6,300
Total income		<u>1,065,469</u>	<u>947,105</u>
<u>Expenditure on:</u>			
<u>Charitable activities</u>			
Residential care home	6	691,254	660,097
Priests in the community	6	143,449	144,383
Pocket money and retreats	6	148,792	153,452
Total charitable expenditure		<u>983,495</u>	<u>957,932</u>
Net income/(expenditure) for the year/ Net movement in funds		81,974	(10,827)
Fund balances at 1 January 2022		<u>2,067,929</u>	<u>2,078,756</u>
Fund balances at 31 December 2022		<u><u>2,149,903</u></u>	<u><u>2,067,929</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SOCIETY OF CHRIST (GREAT BRITAIN)

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	11		1,093,995		1,107,743
Current assets					
Debtors	12	20,425		12,135	
Cash at bank and in hand		1,085,605		983,464	
		<u>1,106,030</u>		<u>995,599</u>	
Creditors: amounts falling due within one year	13	<u>(50,122)</u>		<u>(35,413)</u>	
Net current assets			1,055,908		960,186
Total assets less current liabilities			<u>2,149,903</u>		<u>2,067,929</u>
Income funds					
Unrestricted funds			2,149,903		2,067,929
			<u>2,149,903</u>		<u>2,067,929</u>

The financial statements were approved by the Trustees on 25 October 2023

F. W. Rozdzewski

Reverend Wojciech Rozdzewski
Trustee

SOCIETY OF CHRIST (GREAT BRITAIN)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	15		175,875		115,457
Investing activities					
Purchase of tangible fixed assets		(80,354)		(88,728)	
Proceeds on disposal of tangible fixed assets		-		10,014	
Investment income received		6,620		6,300	
Net cash used in investing activities			(73,734)		(72,414)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			102,141		43,043
Cash and cash equivalents at beginning of year			983,464		940,421
Cash and cash equivalents at end of year			1,085,605		983,464

SOCIETY OF CHRIST (GREAT BRITAIN)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Society Of Christ (GB) is a registered charity in England and Wales. The registered address is: 18 Carlton Road, Whalley Range, Manchester, M16 8BB

1.1 Accounting convention

The accounts have been prepared under the historical cost convention.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to that 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.

SOCIETY OF CHRIST (GREAT BRITAIN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and are subsequently measured at cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% straight line
Equipment	15% straight line
Furnishings	15% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

SOCIETY OF CHRIST (GREAT BRITAIN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Funding Accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity that have not been designated for other purposes.

1.13 Liabilities

Liabilities are recognised when the charity has an obligation to make payment to a third party.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There were no critical accounting estimates and judgements.

SOCIETY OF CHRIST (GREAT BRITAIN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

3

Voluntary income: Donations and legacies & similar income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	706,627	568,765
COVID-19 support	9,269	26,892
	<u>715,896</u>	<u>595,657</u>
Donations and gifts		
Clergy donations	691,648	556,016
Other income and donations	14,979	12,749
	<u>706,627</u>	<u>568,765</u>

4

Incoming resources from charitable activities:

	Residential care home fees	Residential care home fees
	2022	2021
	£	£
Residential care home fees	342,953	345,148
	<u>342,953</u>	<u>345,148</u>

5

Investment income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Bank interest receivable	6,620	6,300
	<u>6,620</u>	<u>6,300</u>

SOCIETY OF CHRIST (GREAT BRITAIN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Charitable activities

	Residential care home	Priests in the community	Pocket money and retreats	Total 2022	Total 2021
	2022	2022	2022		
	£	£	£	£	£
Staff costs	310,159	-	-	310,159	307,383
Depreciation and impairment	35,241	58,859	-	94,100	118,949
Food, drink and medical supplies	128,486	-	-	128,486	121,805
Cleaning and household	16,085	-	-	16,085	18,371
Repairs and renewals	20,013	-	-	20,013	18,572
Donations	88,550	-	-	88,550	61,000
Office costs	35,307	-	-	35,307	28,993
Rates	15,828	-	-	15,828	16,405
Heat and light	29,633	-	-	29,633	24,683
Motor expenses	-	95,021	-	95,021	74,457
Seminars and education	-	17,128	-	17,128	9,900
Surplus on disposal of fixed assets	-	(27,559)	-	(27,559)	(15,059)
Pocket money and sundry expenses	-	-	148,792	148,792	153,452
	679,302	143,449	148,792	971,543	938,911
Share of governance costs (see note 8)	11,952	-	-	11,952	19,021
	691,254	143,449	148,792	983,495	957,932

7 Description of charitable activities

Residential care home

Provision of a residential care home

Priests in the community

Provision of priests for parishes where there is a substantial Polish community

Pocket money and retreats

Care and advancement of Fathers

SOCIETY OF CHRIST (GREAT BRITAIN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

8 Support costs

	Support costs £	Governance costs £	2022 Support costs £	Governance costs £	2021 £
Audit and accountancy fees	-	10,081	10,081	-	16,301
Legal and professional	-	1,871	1,871	-	2,720
	-	11,952	11,952	-	19,021
Analysed between Charitable activities	-	11,952	11,952	-	19,021

Governance costs includes payments to the auditors of £6,900 (2021- £6,000) for audit fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	14	14
Employment costs	2022 £	2021 £
Wages and salaries	281,979	277,694
Social security costs	19,752	18,775
Other pension costs	8,428	10,914
	310,159	307,383

There were no employees whose annual remuneration was more than £60,000.

SOCIETY OF CHRIST (GREAT BRITAIN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

11 Tangible fixed assets

	Land and buildings	Equipment	Furnishings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2022	1,408,504	145,901	71,597	528,405	2,154,407
Additions	-	1,092	6,090	73,172	80,354
Disposals	-	-	-	(65,117)	(65,117)
At 31 December 2022	1,408,504	146,993	77,687	536,460	2,169,644
Depreciation and impairment					
At 1 January 2022	442,391	139,336	57,658	407,281	1,046,666
Depreciation charged in the year	28,170	3,124	3,947	58,859	94,100
Eliminated in respect of disposals	-	-	-	(65,117)	(65,117)
At 31 December 2022	470,561	142,460	61,605	401,023	1,075,649
Carrying amount					
At 31 December 2022	937,943	4,533	16,082	135,437	1,093,995
At 31 December 2021	966,114	6,565	13,939	121,125	1,107,743

Upon transition to FRS 102, the charity elected to use the most recent valuation of the freehold property in order to carry this property forward at 'deemed cost'.

12 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	-	3,440
Other debtors	-	622
Prepayments and accrued income	20,425	8,073
	20,425	12,135

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	5,908	4,473
Trade creditors	3,530	2,481
Other creditors	16,526	12,065
Accruals and deferred income	24,158	16,394
	50,122	35,413

SOCIETY OF CHRIST (GREAT BRITAIN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

14 Related party transactions

During the year, expenses totalling £569 were incurred by the Trustees (2021 - £nil).

15 Cash generated from operations	2022	2021
	£	£
Surplus/(deficit) for the year	81,974	(10,827)
Adjustments for:		
Investment income recognised in statement of financial activities	(6,620)	(6,300)
Depreciation and impairment of tangible fixed assets	94,100	118,949
Movements in working capital:		
(Increase) in debtors	(8,288)	(4,508)
Increase in creditors	14,709	18,143
Cash generated from operations	175,875	115,457

16 Analysis of changes in net funds

The charity had no debt during the year.

SOCIETY OF CHRIST (GREAT BRITAIN)

England & Wales - Charity number 298723

Accounts

Charity registration number 298723

SOCIETY OF CHRIST (GB)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

SOCIETY OF CHRIST (GB)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Reverend Wojciech Rozdzinski
Reverend Stanislaw Hajkowski
Reverend Artur Stelmach

Charity number 298723

Principal address 18 Carlton Road
Whalley Range
Manchester
United Kingdom
M16 8BB

Auditor Azets Audit Services
Alpha House
4 Greek Street
Stockport
Cheshire
United Kingdom
SK3 8AB

SOCIETY OF CHRIST (GB)

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SOCIETY OF CHRIST (GB)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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 UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Society of Christ (Great Britain), 18 Carlton Road, Whalley Range, Manchester, M16 8BB, is a registered charity (No: 298723). Its registered office is shown on the charity information sheet. The present trustees who served during the year are listed below and details of external advisers are noted on the company information sheet.

Objectives and activities

Public benefit

The principle objectives of the charity are the relief of poverty of the sick, elderly and handicapped persons of Polish origin in Great Britain including their convalescents and rehabilitation.

The advancement of education for children of Polish descent in Great Britain with a view to the preservation and promotion of cultural and traditional activities within the Polish Community in Great Britain.

The advancement of the Roman Catholic Religion including the promotion of theological training for Priests to work within the Polish Community in Great Britain.

When reviewing the aims and public benefit of the charity, the trustees have considered the Charity Commission's guidance.

To meet the requirements of the community within the financial constraints the charity has to work within.

This is achieved by increasing clergy members and their donations and increasing the residents within the care home.

When considering the objectives for the charity, the trustees consider that a large amount of the charity's income is derived from voluntary contributions from congregations within the Polish Catholic community. Although, the amounts are consistent year on year, this income can never be taken as guaranteed.

Income from the care home is reliant on fee paying occupancy.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Principal activities

To provide residential care to sick, handicapped and elderly persons of Polish origin in Great Britain through our care home, Jasna Gora in Huddersfield.

To provide and help with the training of priests that operate within the Polish Catholic community and promoting religious based activities within the communities.

Provide financial support to children and young people to preserve and promote cultural and traditional activities of their particular ethnic origin.

SOCIETY OF CHRIST (GB)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Investment Policies

All funds are invested in bank accounts. The trustees have considered the most appropriate policy for investing funds and have found that banks and building societies meet their requirements to generate income for the charity. The trustees consider their return on investments in the year to be satisfactory.

Achievements and performance

The Trustees are pleased with the result of the charity's activities, which have been carried out under local law. They have taken particular care and responsibility for maintaining high standards of care at the Huddersfield care home. They are delighted that the Care Quality Commission inspections conducted at the home during the last years, verified the high standard of work which reflects the hard work of the staff. The overall rating given for the service was: Good.

The mission of Jasna Gora Huddersfield was to provide for the spiritual, cultural and physical needs of the residents and to assure a family atmosphere and understanding . As a result of this, the residents spend the last few years of their life in peaceful surroundings, communicating in their own native Polish language, upkeeping Polish culture and traditions, in full assurance of spiritual guidance with the opportunity to participate in the ceremonies and rites of the Catholic Church.

The home provides a chapel which can be used for daytime prayer. There is also the option to watch Polish television programmes as well as to read Polish magazines and journals. The families of our residents frequently express their acknowledgment and deeply felt appreciation.

Financial review

A summary of the year's results can be found on page 9 of the attached accounts.

During the year, the total incoming resources were £947,105 as compared to £968,784 in the prior year.

During the year, the total resources expended were £957,932 as compared to £1,115,991 in the prior year.

During the year a deficit of £10,827 was made compared to a deficit of £147,207 in the prior year.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The policy of the charity is to maintain free reserves at a level equivalent to approximately three to six months' expenditure. This will ensure that in the event of a significant drop in funding the charity will be able to continue its activities while consideration is given to ways in which additional funds may be raised. This level of reserves has maintained throughout the year.

SOCIETY OF CHRIST (GB)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finance of the charity, and are satisfied that systems are in place to mitigate exposure to the major risks.

The key elements of the Charity's medium to long term strategy are to maintain the two main sources of income, donations from the clergy and surplus from care home activities.

Structure, governance and management

The charity was established by a charitable trust deed on 1 December 1987.

The trustees who served during the year and up to the date of signature of the financial statements were:

Reverend Wojciech Rozdzinski
Reverend Stanislaw Hajkowski
Reverend Artur Stelmach

Recruitment and training of trustees

The trustees are responsible for the appointment of new trustees. New trustees will only be appointed after due considerations given to eligibility, personal competence and specialist skills. New trustees, when appointed, are inducted into the working of the charity by the existing trustees.

Organisational structure

The board of trustees are responsible for the overall governance of the charity.
By order of the trustees



Reverend Wojciech Rozdzinski

Trustee

Dated: 07/10/2022

SOCIETY OF CHRIST (GB)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees are responsible for preparing the Trustees' Report and the financial statements 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 financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient 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 Charity (Accounts and Reports) Regulations 2008 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.

SOCIETY OF CHRIST (GB)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF SOCIETY OF CHRIST (GB)

Opinion

We have audited the financial statements of Society Of Christ (GB) (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. 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 financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources, 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 financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements 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 financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements 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 financial statements 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

SOCIETY OF CHRIST (GB)

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF SOCIETY OF CHRIST (GB)

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 require us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, 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 cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

SOCIETY OF CHRIST (GB)

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF SOCIETY OF CHRIST (GB)

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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 UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

SOCIETY OF CHRIST (GB)

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF SOCIETY OF CHRIST (GB)

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 auditors' 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.

Jonathan Ward (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

10/10/2022.
.....

Chartered Accountants
Statutory Auditor

Alpha House
4 Greek Street
Stockport
Cheshire
United Kingdom
SK3 8AB



Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SOCIETY OF CHRIST (GB)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Income from:</u>	Notes		
Voluntary income: Donations and legacies & similar income	3	595,657	606,659
<u>Incoming resources from charitable activities:</u>			
Residential care home fees	4	345,148	353,026
Investment income	5	6,300	9,099
Total income		<u>947,105</u>	<u>968,784</u>
<u>Expenditure on:</u>			
<u>Charitable activities</u>			
Residential care home	6	660,097	811,248
Priests in the community	6	144,383	149,791
Pocket money and retreats	6	153,452	154,952
Total charitable expenditure		<u>957,932</u>	<u>1,115,991</u>
Net expenditure for the year/ Net movement in funds		(10,827)	(147,207)
Fund balances at 1 January 2021		2,078,756	2,225,963
Fund balances at 31 December 2021		<u><u>2,067,929</u></u>	<u><u>2,078,756</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SOCIETY OF CHRIST (GB)

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	11		1,107,743		1,147,978
Current assets					
Debtors	12	12,135		7,627	
Cash at bank and in hand		983,464		940,421	
		<u>995,599</u>		<u>948,048</u>	
Creditors: amounts falling due within one year	13	<u>(35,413)</u>		<u>(17,270)</u>	
Net current assets			960,186		930,778
Total assets less current liabilities			<u>2,067,929</u>		<u>2,078,756</u>
Income funds					
Unrestricted funds			2,067,929		2,078,756
			<u>2,067,929</u>		<u>2,078,756</u>

The financial statements were approved by the Trustees on 07/10/2022



Reverend Wojciech Rozdzinski
Trustee

SOCIETY OF CHRIST (GB)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	15		115,457		(33,699)
Investing activities					
Purchase of tangible fixed assets		(88,728)		(73,854)	
Proceeds on disposal of tangible fixed assets		10,014		16,955	
Investment income received		6,300		9,099	
Net cash used in investing activities			(72,414)		(47,800)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			43,043		(81,499)
Cash and cash equivalents at beginning of year			940,421		1,021,920
Cash and cash equivalents at end of year			983,464		940,421

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Society Of Christ (GB) is a registered charity in England and Wales. The registered address is: 18 Carlton Road, Whalley Range, Manchester, M16 8BB

1.1 Accounting convention

The accounts have been prepared under the historical cost convention.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to that 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.

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and are subsequently measured at cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% straight line
Equipment	15% straight line
Furnishings	15% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Funding Accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity that have not been designated for other purposes.

1.13 Liabilities

Liabilities are recognised when the charity has an obligation to make payment to a third party.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There were no critical accounting estimates and judgements.

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

3

Voluntary income: Donations and legacies & similar income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	568,765	585,817
COVID-19 support	26,892	20,842
	<u>595,657</u>	<u>606,659</u>
Donations and gifts		
Clergy donations	556,016	533,402
Other income and donations	12,749	50,130
Other	-	2,285
	<u>568,765</u>	<u>585,817</u>

4

Incoming resources from charitable activities:

	Residential care home fees	Residential care home fees
	2021	2020
	£	£
Residential care home fees	345,148	353,026
	<u>345,148</u>	<u>353,026</u>

5

Investment income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Bank interest receivable	6,300	9,099
	<u>6,300</u>	<u>9,099</u>

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

6 Charitable activities

	Residential care home	Priests in the community	Pocket money and retreats	Total 2021	Total 2020
	2021	2021	2021		
	£	£	£	£	£
Staff costs	307,383	-	-	307,383	283,665
Depreciation and impairment	43,864	75,085	-	118,949	124,237
Food, drink and medical supplies	121,805	-	-	121,805	123,699
Cleaning and household	18,371	-	-	18,371	28,663
Repairs and renewals	18,572	-	-	18,572	234,274
Donations	61,000	-	-	61,000	40,000
Office costs	28,993	-	-	28,993	25,217
Rates	16,405	-	-	16,405	14,821
Heat and light	24,683	-	-	24,683	21,159
Motor expenses	-	74,457	-	74,457	67,283
Seminars and education	-	9,900	-	9,900	2,585
Surplus on disposal of fixed assets	-	(15,059)	-	(15,059)	(11,830)
Pocket money and sundry expenses	-	-	153,452	153,452	154,952
	<u>641,076</u>	<u>144,383</u>	<u>153,452</u>	<u>938,911</u>	<u>1,108,725</u>
Share of governance costs (see note 8)	19,021	-	-	19,021	7,266
	<u>660,097</u>	<u>144,383</u>	<u>153,452</u>	<u>957,932</u>	<u>1,115,991</u>

7 Description of charitable activities

Residential care home

Provision of a residential care home

Priests in the community

Provision of priests for parishes where there is a substantial Polish community

Pocket money and retreats

Care and advancement of Fathers

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

8 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Audit and accountancy fees	-	16,301	16,301	-	4,896	4,896
Legal and professional	-	2,720	2,720	-	2,370	2,370
	-	19,021	19,021	-	7,266	7,266
Analysed between Charitable activities	-	19,021	19,021	-	7,266	7,266

Governance costs includes payments to the auditors of £6,900 (2020- £6,000) for audit fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	14	14
Employment costs	2021 £	2020 £
Wages and salaries	283,223	263,072
Social security costs	18,775	15,688
Other pension costs	5,457	4,905
	307,383	283,665

No employee received remuneration exceeding £60,000 during the year.

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

11 Tangible fixed assets

	Land and buildings	Equipment	Furnishings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2021	1,408,504	142,522	64,095	503,953	2,119,074
Additions	-	3,379	7,502	77,847	88,728
Disposals	-	-	-	(53,395)	(53,395)
At 31 December 2021	1,408,504	145,901	71,597	528,405	2,154,407
Depreciation and impairment					
At 1 January 2021	414,220	128,130	53,169	375,576	971,095
Depreciation charged in the year	28,170	11,206	4,489	75,085	118,950
Eliminated in respect of disposals	-	-	-	(43,381)	(43,381)
At 31 December 2021	442,390	139,336	57,658	407,280	1,046,664
Carrying amount					
At 31 December 2021	966,114	6,565	13,939	121,125	1,107,743
At 31 December 2020	994,284	14,392	10,926	128,376	1,147,978

Upon transition to FRS 102, the charity elected to use the most recent valuation of the freehold property in order to carry this property forward at 'deemed cost'.

12 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	3,440	218
Other debtors	622	622
Prepayments and accrued income	8,073	6,787
	12,135	7,627

13 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	4,473	5,092
Trade creditors	2,481	-
Other creditors	12,065	-
Accruals and deferred income	16,394	12,178
	35,413	17,270

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

14 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

15 Cash generated from operations	2021 £	2020 £
Deficit for the year	(10,827)	(147,207)
Adjustments for:		
Investment income recognised in statement of financial activities	(6,300)	(9,099)
Depreciation and impairment of tangible fixed assets	118,949	124,237
Movements in working capital:		
(Increase)/decrease in debtors	(4,508)	2,600
Increase/(decrease) in creditors	18,143	(4,230)
Cash generated from/(absorbed by) operations	115,457	(33,699)
16 Analysis of changes in net funds		
The charity had no debt during the year.		

SOCIETY OF CHRIST (GREAT BRITAIN)

England & Wales - Charity number 298723

Accounts

Charity Registration No. 298723

SOCIETY OF CHRIST (GB)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

SOCIETY OF CHRIST (GB)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Reverend Wojciech Rozdzinski Reverend Stanislaw Hajkowski Reverend Artur Stelmach	(Appointed 15 June 2020) (Appointed 15 June 2020)
Charity number	298723	
Principal address	18 Carlton Road Whalley Range Manchester United Kingdom M16 8BB	
Auditor	Azets Audit Services Alpha House 4 Greek Street Stockport Cheshire United Kingdom SK3 8AB	

SOCIETY OF CHRIST (GB)

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SOCIETY OF CHRIST (GB)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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 UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Society of Christ (Great Britain), 18 Carlton Road, Whalley Range, Manchester, M16 8BB, is a registered charity (No: 298723). Its registered office is shown on the charity information sheet. The present trustees who served during the year are listed below and details of external advisers are noted on the company information sheet.

Objectives and activities

Public benefit

The principle objectives of the charity are the relief of poverty of the sick, elderly and handicapped persons of Polish origin in Great Britain including their convalescents and rehabilitation.

The advancement of education for children of Polish descent in Great Britain with a view to the preservation and promotion of cultural and traditional activities within the Polish Community in Great Britain.

The advancement of the Roman Catholic Religion including the promotion of theological training for Priests to work within the Polish Community in Great Britain.

When reviewing the aims and public benefit of the charity, the trustees have considered the Charity Commission's guidance.

To meet the requirements of the community within the financial constraints the charity has to work within.

This is achieved by increasing clergy members and their donations and increasing the residents within the care home.

When considering the objectives for the charity, the trustees consider that a large amount of the charity's income is derived from voluntary contributions from congregations within the Polish Catholic community. Although, the amounts are consistent year on year, this income can never be taken as guaranteed.

Income from the care home is reliant on fee paying occupancy.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Principal activities

To provide residential care to sick, handicapped and elderly persons of Polish origin in Great Britain through our care home, Jasna Gora in Huddersfield.

To provide and help with the training of priests that operate within the Polish Catholic community and promoting religious based activities within the communities.

Provide financial support to children and young people to preserve and promote cultural and traditional activities of their particular ethnic origin.

SOCIETY OF CHRIST (GB)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Investment Policies

All funds are invested in bank accounts. The trustees have considered the most appropriate policy for investing funds and have found that banks and building societies meet their requirements to generate income for the charity. The trustees consider their return on investments in the year to be satisfactory.

Achievements and performance

The Trustees are pleased with the result of the charity's activities, which have been carried out under local law. They have taken particular care and responsibility for maintaining high standards of care at both the Manchester and Huddersfield care homes. They are delighted that the Care Quality Commission inspections conducted at both homes during the last years, verified the high standard of work which reflects the hard work of the staff. The overall rating given for the service was: Good.

The mission of both Dom Polski Manchester and Jasna Gora Huddersfield was to provide for the spiritual, cultural and physical needs of the residents and to assure a family atmosphere and understanding. As a result of this, the residents spend the last few years of their life in peaceful surroundings, communicating in their own native Polish language, upkeeping Polish culture and traditions, in full assurance of spiritual guidance with the opportunity to participate in the ceremonies and rites of the Catholic Church.

Both homes provide a chapel which can be used for daytime prayer. There is also the option to watch Polish television programmes as well as to read Polish magazines and journals. The families of our residents frequently express their acknowledgment and deeply felt appreciation.

It is unfortunate that Dom Polski Manchester has, over the recent years, experienced difficulty with financial management. The expenditure outgrew the income which was derived from the care of residents i.e. from their families and the local authority. The Trustees were compelled to undertake the difficult decision to close Dom Polski on 30th June 2019.

Since then the Trustees undertook the decision to convert the building into the Provincial House. This has now almost been completed after extensive renovation works.

Financial review

A summary of the year's results can be found on page 9 of the attached accounts.

During the year, the total incoming resources were £968,784 as compared to £1,157,034 in the prior year.

During the year, the total resources expended were £1,115,991 as compared to £1,266,542 in the prior year.

During the year a deficit of £147,207 was made compared to a deficit of £109,508 in the prior year.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The policy of the charity is to maintain free reserves at a level equivalent to approximately three to six months' expenditure. This will ensure that in the event of a significant drop in funding the charity will be able to continue its activities while consideration is given to ways in which additional funds may be raised. This level of reserves has maintained throughout the year.

SOCIETY OF CHRIST (GB)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finance of the charity, and are satisfied that systems are in place to mitigate exposure to the major risks.

The key elements of the Charity's medium to long term strategy are to maintain the two main sources of income, donations from the clergy and surplus from care home activities.

Structure, governance and management

The charity was established by a charitable trust deed on 1 December 1987.

The trustees who served during the year and up to the date of signature of the financial statements were:

Reverend Wojciech Rozdzinski

Reverend Stanislaw Hajkowski

(Appointed 15 June 2020)

Reverend Artur Stelmach

(Appointed 15 June 2020)

Recruitment and training of trustees

The trustees are responsible for the appointment of new trustees. New trustees will only be appointed after due considerations given to eligibility, personal competence and specialist skills. New trustees, when appointed, are inducted into the working of the charity by the existing trustees.

Organisational structure

The board of trustees are responsible for the overall governance of the charity.

By order of the trustees



Reverend Wojciech Rozdzinski

Trustee

Dated: 17.11.2021

SOCIETY OF CHRIST (GB)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees are responsible for preparing the Trustees' Report and the financial statements 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 financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient 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 Charity (Accounts and Reports) Regulations 2008 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.

SOCIETY OF CHRIST (GB)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF SOCIETY OF CHRIST (GB)

Opinion

We have audited the financial statements of Society Of Christ (GB) (the 'charity') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources, 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 financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements 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 financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements 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 financial statements 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

SOCIETY OF CHRIST (GB)

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF SOCIETY OF CHRIST (GB)

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 require us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, 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 cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements 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 financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

SOCIETY OF CHRIST (GB)

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF SOCIETY OF CHRIST (GB)

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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 UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

SOCIETY OF CHRIST (GB)

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF SOCIETY OF CHRIST (GB)

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 auditors' 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.

Jonathan Ward (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

17 / 11 / 2021 .
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Chartered Accountants
Statutory Auditor

Alpha House
4 Greek Street
Stockport
Cheshire
United Kingdom
SK3 8AB

Azets Audit Services

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

SOCIETY OF CHRIST (GB)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Unrestricted funds 2019 £
<u>Income from:</u>			
Voluntary income: Donations and legacies & similar income	3	606,659	680,903
<u>Incoming resources from charitable activities:</u>			
Residential care home fees	4	353,026	473,115
Investment income	5	9,099	3,016
Total income		<u>968,784</u>	<u>1,157,034</u>
<u>Expenditure on:</u>			
<u>Charitable activities</u>			
Residential care home	6	811,248	893,573
Priests in the community	6	149,791	197,333
Pocket money and retreats	6	154,952	175,636
Total charitable expenditure		<u>1,115,991</u>	<u>1,266,542</u>
Net expenditure for the year/ Net movement in funds		(147,207)	(109,508)
Fund balances at 1 January 2020		<u>2,225,963</u>	<u>2,335,471</u>
Fund balances at 31 December 2020		<u><u>2,078,756</u></u>	<u><u>2,225,963</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SOCIETY OF CHRIST (GB)

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	11		1,147,978		1,215,316
Current assets					
Debtors	12	7,627		10,227	
Cash at bank and in hand		940,421		1,021,920	
		<u>948,048</u>		<u>1,032,147</u>	
Creditors: amounts falling due within one year	13	<u>(17,270)</u>		<u>(21,500)</u>	
Net current assets			930,778		1,010,647
Total assets less current liabilities			<u>2,078,756</u>		<u>2,225,963</u>
Income funds					
Unrestricted funds			2,078,756		2,225,963
			<u>2,078,756</u>		<u>2,225,963</u>

The financial statements were approved by the Trustees on 17.11.2021



Reverend Wojciech Rozdzewski
Trustee

SOCIETY OF CHRIST (GB)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	15		(33,699)		21,677
Investing activities					
Purchase of tangible fixed assets		(73,854)		(88,011)	
Proceeds on disposal of tangible fixed assets		16,957		27,665	
Interest received		9,099		3,016	
Net cash used in investing activities			(47,798)		(57,330)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(81,497)		(35,653)
Cash and cash equivalents at beginning of year			1,021,920		1,057,572
Cash and cash equivalents at end of year			940,421		1,021,920

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Society Of Christ (GB) is a registered charity in England and Wales. The registered address is: 18 Carlton Road, Whalley Range, Manchester, M16 8BB

1.1 Accounting convention

The accounts have been prepared under the historical cost convention.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. However at this time the full impact of the Corona virus pandemic on the UK and Global economy is uncertain and the effect, both immediate and long term, this may have on the charity, its customers and suppliers is unknown.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to that 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.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and are subsequently measured at cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% straight line
Equipment	15% reducing balance
Furnishings	15% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Funding Accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity that have not been designated for other purposes.

1.13 Liabilities

Liabilities are recognised when the charity has an obligation to make payment to a third party.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

3 Voluntary income: Donations and legacies & similar income

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Donations and gifts	585,817	680,903
COVID-19 support	20,842	-
	<u>606,659</u>	<u>680,903</u>
Donations and gifts		
Clergy donations	533,402	655,204
Other income and donations	50,130	25,699
Other	2,285	-
	<u>585,817</u>	<u>680,903</u>

4 Incoming resources from charitable activities:

	Residential care home fees	Residential care home fees
	2020	2019
	£	£
Residential care home fees	353,026	473,115
	<u>353,026</u>	<u>473,115</u>

5 Investment income

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Bank interest receivable	9,099	3,016
	<u>9,099</u>	<u>3,016</u>

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

6 Charitable activities

	Residential care home	Priests in the community	Pocket money and retreats	Total 2020	Total 2019
	2020	2020	2020		
	£	£	£	£	£
Staff costs	283,665	-	-	283,665	469,949
Depreciation and impairment	32,484	91,753	-	124,237	117,245
Food, drink and medical supplies	123,699	-	-	123,699	135,834
Cleaning and household	28,663	-	-	28,663	25,410
Repairs and renewals	234,274	-	-	234,274	85,605
Donations	40,000	-	-	40,000	57,721
Office costs	25,217	-	-	25,217	29,643
Rates	14,821	-	-	14,821	14,601
Heat and light	21,159	-	-	21,159	23,308
Motor expenses	-	67,283	-	67,283	93,313
Seminars and education	-	2,585	-	2,585	30,274
Loss on disposal of tangible fixed assets	-	(11,830)	-	(11,830)	(10,812)
Pocket money and sundry expenses	-	-	154,952	154,952	175,636
	<u>803,982</u>	<u>149,791</u>	<u>154,952</u>	<u>1,108,725</u>	<u>1,247,727</u>
Share of governance costs (see note 8)	7,266	-	-	7,266	18,815
	<u>811,248</u>	<u>149,791</u>	<u>154,952</u>	<u>1,115,991</u>	<u>1,266,542</u>

7 Description of charitable activities

Residential care home

Provision of a residential care home

Priests in the community

Provision of priests for parishes where there is a substantial Polish community

Pocket money and retreats

Care and advancement of Sisters

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

8 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Audit fees	-	4,896	4,896	-	12,000	12,000
Legal and professional	-	2,370	2,370	-	6,815	6,815
	-	7,266	7,266	-	18,815	18,815
Analysed between Charitable activities	-	7,266	7,266	-	18,815	18,815

Governance costs includes payments to the auditors of £6,000 (2019- £6,000) for audit fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

10 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	14	20
Employment costs	2020	2019
	£	£
Wages and salaries	250,869	438,758
Social security costs	15,688	24,728
Other pension costs	4,905	6,463
	283,665	469,949

No employee received remuneration exceeding £60,000 during the year.

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

11 Tangible fixed assets

	Land and buildings	Equipment	Furnishings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2020	1,408,504	141,325	59,253	504,471	2,113,553
Additions	-	1,197	4,842	67,815	73,854
Disposals	-	-	-	(68,333)	(68,333)
At 31 December 2020	1,408,504	142,522	64,095	503,953	2,119,074
Depreciation and impairment					
At 1 January 2020	386,050	125,626	51,360	335,202	898,238
Depreciation charged in the year	28,170	2,504	1,809	91,753	124,236
Eliminated in respect of disposals	-	-	-	(51,378)	(51,378)
At 31 December 2020	414,220	128,130	53,169	375,577	971,096
Carrying amount					
At 31 December 2020	994,284	14,392	10,926	128,376	1,147,978
At 31 December 2019	1,022,454	15,699	7,893	169,270	1,215,316

Upon transition to FRS 102, the charity elected to use the most recent valuation of the freehold property in order to carry this property forward at 'deemed cost'.

12 Debtors

	2020	2019
	£	£
Amounts falling due within one year:		
Trade debtors	218	3,592
Other debtors	622	622
Prepayments and accrued income	6,787	6,013
	7,627	10,227

13 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other taxation and social security	5,092	4,518
Trade creditors	-	3,633
Accruals and deferred income	12,178	13,349
	17,270	21,500

SOCIETY OF CHRIST (GB)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

14 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

15 Cash generated from operations	2020 £	2019 £
Deficit for the year	(147,207)	(109,508)
Adjustments for:		
Investment income recognised in statement of financial activities	(9,099)	(3,016)
Depreciation and impairment of tangible fixed assets	124,237	117,245
Movements in working capital:		
Decrease in debtors	2,600	18,833
(Decrease) in creditors	(4,230)	(1,877)
Cash (absorbed by)/generated from operations	(33,699)	21,677
16 Analysis of changes in net funds		
The charity had no debt during the year.		