

**Congregation of The Cross & Passion - Passionist
Fathers**

Unaudited Financial Statements

31 December 2025

NUGENT CHARTERED ACCOUNTANTS

Chartered accountants
33b Church Street
Antrim
Co Antrim
BT41 4BE

Congregation of The Cross & Passion - Passionist Fathers

Financial Statements

Year ended 31 December 2025

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Congregation of The Cross & Passion - Passionist Fathers

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	Congregation of The Cross & Passion - Passionist Fathers
Charity registration number	SC015760
Principal office	Congregation of The Cross and Passion 1245 Royston Road Glasgow G33 1EH

The trustees

Fr Keevins	
Fr Spencer	(Resigned 10 October 2025)
Fr Gallagher	(Resigned 10 October 2025)
Fr M Coffey	(Appointed 10 October 2025)
Fr P Duffy	(Appointed 10 October 2025)

Independent examiner	Teresa Nugent 33b Church Street Antrim Co Antrim BT41 4BE
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Structure, governance and management

The Congregation is a charitable unincorporated association, governed by its own Constitution.

Objectives and activities

Our charitable purpose is the promotion of religion, which we do as part of the Roman Catholic Church. Our activities include the pastoral care of parishes, university chaplaincy, preaching and spiritual direction, provision of care for elderly members of the Congregation of the Passion of Jesus Christ, promotion of Catholic (and in particular Passionist) spirituality through retreats, group meetings and publications and the promotion of the Roman Catholic religion in missionary countries.

The Congregation of the Passion of Jesus Christ is a religious congregation of men within the Roman Catholic Church. According to the Constitutions, the mission entrusted to us by the Catholic Church is "to preach the Gospel of the Passion by our life and apostolate".

Any income received by members of the Congregation (e.g. salaries, pensions, donations) is received on behalf of the Congregation and used for the activities of the Congregation; the cost of keeping the members is met by the Congregation.

Congregation of The Cross & Passion - Passionist Fathers

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Achievements and performance

The Congregation has the pastoral care of three parishes: Saint Mungo's and St Roch's in Glasgow, and St Joseph's in Larne. The members serving these parishes and churches belong to the Province of Saint Patrick, an administrative unit of the world-wide Congregation of the Passion of Jesus Christ covering Scotland, Ireland, England, Sweden, Botswana, South Africa, Zambia and an English-speaking community in Paris, France. At the beginning of 2025, the Congregation had six members in Scotland, four priests and one student living in a house in Bishopbriggs purchased by The Congregation of the Passion of Jesus Christ; the sixth member in Larne as administrator of a parish on behalf of the diocese of Galloway and living in a parochial house owned by the diocese. The house in Bishopbriggs is included in the Balance Sheet of the Congregation of the Passion of Jesus Christ. Two men were assigned full time to the two parishes in Glasgow and throughout the year they undertook the pastoral care of the parishioners and others who come to the churches, including the conducting of Masses and other liturgical services; preaching; youth and young adult activities; chaplaincy service to three primary schools and a secondary school; sacramental preparation for school children; adult catechesis; conducting funerals, weddings and Baptisms; visiting the sick, frail and elderly at home, in nursing homes and in hospitals; being part of a rota in the Archdiocese of Glasgow providing chaplaincy services at the Glasgow Royal Infirmary; providing spiritual guidance for adults, supporting and training lay ministers, conducting small group meetings and retreats, writing regular articles for the monthly Archdiocesan newspaper; providing an extensive provision of the Sacrament of Reconciliation which is utilised and appreciated by people throughout the Archdiocese of Glasgow and beyond; and other activities commensurate with our core mission and objectives. Another man was full-time Roman Catholic chaplain to the City of Glasgow College and to the Glasgow Caledonian University, both of which lie within the St Mungo's parish boundary. The college has in the region of 30,000 students, while the university has around 17,000 students. Chaplaincy services, as well as pastoral care and support, are provided in the college and university itself and also at the church as required. There is a large proportion of international students at the college and university and the Catholic students among them find this service invaluable. This chaplaincy work is supported by the two men assigned to the parishes as required, while he also assists in the parishes as required. Each year we welcome the return of students, and the arrival of new students from various places to begin university or college. The chaplain also gives occasional talks as requested to youth groups in the Archdiocese. The other member, aged 92 and retired, died in February of 2025 reducing the number in the community to four. In the latter part of 2019 extensive refurbishment took place in St Mungo's church, which celebrated the 150th Jubilee year, with the provision of a new floor, a new heating system, and improved access and toilet facilities for people with disabilities. This work began in September 2019 and was completed satisfactorily in December 2019. Other work took place in 2021 to refurbish the halls to provide better facilities for hall-related activities. In 2022 hall activities were able to resume as normal, grateful for the better facilities. In 2025 we installed new boilers for both the church and hall and carried out an update on our electrics. In September 2025, the Province held a Chapter which resulted in some changes, but the number of personnel and the ministry remained the same at the end of 2025. A new house was also purchased at Provanmill in Glasgow, more suited to our purposes, and we will leave our house in Bishopbriggs and move into this new house sometime early in 2026.

Congregation of The Cross & Passion - Passionist Fathers

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Financial review

During 2025, the Congregation in Scotland donated of £10,182 from the Congregation of the Passion in Ireland, which is a sister charity with the same charitable purposes.

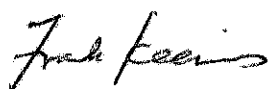
As the charity is administered as part of the Congregation's Province of Saint Patrick, whose main administrative centre is in Dublin, and whose central fund for the sterling area is held in Northern Ireland, any reserves are held on behalf of a particular community by the central funds in Belfast and (for Euros) in Dublin.

During 2025, donations received amounted to £59,423 (2024: £89,927) these were in the form of mass offerings, mass guild, novenas and dead lists, church collections, offerings and other ministries, donations, and pension income. In addition, £16,850 (2024: £17,551) was received from parish salaries and income.

In addition to the above donation, during 2025, charitable activities included expenditure on the upkeep of members and communities amounting to £56,821 (2024: £98,757) and pastoral work amounting to £11,242 (2024: £2,872).

At the beginning of the year unrestricted reserves were £106,335, the net movement on unrestricted reserves was £1,948 resulting in closing unrestricted reserves of £104,387.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:



Fr Keevins
Trustee

Congregation of The Cross & Passion - Passionist Fathers

Independent Examiner's Report to the Trustees of Congregation of The Cross & Passion - Passionist Fathers

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of Congregation of The Cross & Passion - Passionist Fathers ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales (ICAEW) which is one of the listed bodies.

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

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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



Teresa Nugent
Independent Examiner

33b Church Street
Antrim
Co Antrim
BT41 4BE

Congregation of The Cross & Passion - Passionist Fathers

Statement of Financial Activities

Year ended 31 December 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	59,423	59,423	89,927
Other trading activities	5	16,850	16,850	17,551
Investment income	6	24	24	—
Total income		<u>76,297</u>	<u>76,297</u>	<u>107,478</u>
Expenditure				
Expenditure on charitable activities	7,8	78,245	78,245	101,629
Total expenditure		<u>78,245</u>	<u>78,245</u>	<u>101,629</u>
Net (expenditure)/income and net movement in funds		<u>(1,948)</u>	<u>(1,948)</u>	<u>5,849</u>
Reconciliation of funds				
Total funds brought forward		106,335	106,335	100,486
Total funds carried forward		<u>104,387</u>	<u>104,387</u>	<u>106,335</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

Congregation of The Cross & Passion - Passionist Fathers

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Current assets			
Stocks	11	1,524	1,977
Debtors	12	93,410	90,790
Cash at bank and in hand		9,759	15,319
		<u>104,693</u>	<u>108,086</u>
Net current assets		<u>104,693</u>	<u>108,086</u>
Total assets less current liabilities		<u>104,693</u>	<u>108,086</u>
Creditors: amounts falling due after more than one year	13	<u>306</u>	<u>1,751</u>
Net assets		<u>104,387</u>	<u>106,335</u>
Funds of the charity			
Unrestricted funds		<u>104,387</u>	<u>106,335</u>
Total charity funds	14	<u>104,387</u>	<u>106,335</u>

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:



Fr Keevins
Trustee

The notes on pages 7 to 12 form part of these financial statements.

Congregation of The Cross & Passion - Passionist Fathers

Notes to the Financial Statements

Year ended 31 December 2025

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is Congregation of The Cross and Passion, 26 Plantation Parkway, Bishopbriggs, Glasgow, G64 2FD.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Congregation of The Cross & Passion - Passionist Fathers

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Congregation of The Cross & Passion - Passionist Fathers

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Congregation of The Cross & Passion - Passionist Fathers

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Mass offerings	8,865	8,865	9,041	9,041
Mass guild offerings	9,935	9,935	8,745	8,745
Novenas and dead lists	6,352	6,352	8,180	8,180
Church collections	6,788	6,788	7,079	7,079
Offerings and other ministries	7,400	7,400	6,780	6,780
Pensions	—	—	8,120	8,120
Miscellaneous income	12,823	12,823	955	955
Congregation of the Passion (Northern Ireland) - Core funding	—	—	36,472	36,472
Other donations	7,260	7,260	2,955	2,955
Fundraising income	—	—	1,600	1,600
	<u>59,423</u>	<u>59,423</u>	<u>89,927</u>	<u>89,927</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Parish Salaries	6,050	6,050	10,476	10,476
Parish Income	10,800	10,800	7,075	7,075
	<u>16,850</u>	<u>16,850</u>	<u>17,551</u>	<u>17,551</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	24	24	—	—

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Upkeep of members and communities	56,821	56,821	98,755	98,755
Pastoral work	21,424	21,424	2,874	2,874
	<u>78,245</u>	<u>78,245</u>	<u>101,629</u>	<u>101,629</u>

Congregation of The Cross & Passion - Passionist Fathers

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2025 £	Total fund 2024 £
Upkeep of members and communities	56,821	56,821	98,755
Pastoral work	21,424	21,424	2,874
	<u>78,245</u>	<u>78,245</u>	<u>101,629</u>

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	<u>18,045</u>	<u>16,946</u>

The average head count of employees during the year was 1 (2024: 1).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

10. Trustee remuneration and expenses

None of the trustees received any remuneration or reimbursement of expenses during the year in their capacity as trustees.

11. Stocks

	2025 £	2024 £
Stock	<u>1,524</u>	<u>1,977</u>

12. Debtors

	2025 £	2024 £
Other debtors	<u>93,410</u>	<u>90,790</u>

13. Creditors: amounts falling due after more than one year

	2025 £	2024 £
Other creditors	<u>306</u>	<u>1,751</u>

Congregation of The Cross & Passion - Passionist Fathers

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

14. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2025 £	Income £	Expenditure £	At 31 Dec 2025 £
General funds	<u>106,335</u>	<u>76,297</u>	<u>(78,245)</u>	<u>104,387</u>

	At 1 Jan 2024 £	Income £	Expenditure £	At 31 Dec 2024 £
General funds	<u>100,486</u>	<u>107,478</u>	<u>(101,629)</u>	<u>106,335</u>