MISSIONARY SISTERS OF ST. COLUMBAN
CHARITABLE TRUST

Registered charity number in England & Wales: 1109103
OSCR registered charity number: SC040753

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

30th June 2026

Missionary Sisters of St. Columban Charitable Trust

For the period ended 30th June 2026

Legal and Administrative Details

Trustees	Sister Anne Carbon Sister Josephine Hong Sister Catherine Midgley Sister Anne Marie Smith Sister Ursula Scullane
Area Bursar	Sister Ursula Scullane
Principal Address	c/o Sr Kate Midgley Flat 3, 44 Union Street. Greenock, Scotland, PA16 8DP
Telephone	0208 980 3017
Website	www.columbansisters.org
Charity Registration No.	1109103
OSCR Registration No.	SC040753
Independent Examiner	Moore Kingston Smith LLP Chartered Accountants 6th Floor 9 Appold Street London EC2A 2AP
Principal Bankers	Virgin Money Jubilee House Newcastle-upon-Tyne NE3 4PL
Solicitors	Pothecary Witham Weld 84 Eccleston Square London SW1V 1PX

Missionary Sisters of St. Columban
Charitable Trust
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For the period ended 30th June 2026

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The Trustees present the report and accounts of the Area of Britain and Northern Ireland of the Congregation of The Missionary Sisters of St. Columban Charitable Trust for the period 1st January 2025 to the 30th June 2026.

Introduction

The Missionary Sisters of St. Columban is an international Roman Catholic religious congregation. Founded in Ireland in 1922 where its Central House is still located, it is divided into eight Areas, all of which are linked and as such are not financially independent.

The accounts accompanying this report are the accounts of the Charitable Trust in which the assets of the Area of Britain and Northern Ireland are held. The financial statements comply with current legislation, the Trust Deed, and the Statement of Recommended Practice "Accounting and Reporting by Charities" 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).

Mission

The object of the area of Britain and Northern Ireland of The Missionary Sisters of St. Columban is to advance the religious and other charitable work carried on by the members of the Congregation and to care for those members throughout their lives with the Congregation.

- The Sisters devote their time and effort helping those most in need at the margins of society. They aim to help those of all faiths and none, regardless of gender, ethnicity, or nationality.

- Our prayer life is a very important aspect of our daily living. Sisters devote time each day to both private and community prayer and join with the wider Catholic community for celebration of Mass. They also participate in gatherings of other religious traditions. Each year they set aside six to eight days for a spiritual retreat as well as taking part in days of reflection organised by various religious organisations.

- We appreciate both financial and prayerful support for our Sisters working in healthcare, pastoral, social, and educational fields overseas especially in Pakistan, Myanmar and the Philippines, as well as support for our younger members preparing for overseas mission.

- As we are very aware of the need to care for the earth, we are making every effort to live in a sustainable way and to promote greater understanding of the current climate and ecological crisis and encourage appropriate action.

The Sisters confirm that they have complied with the duty in section 11 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

Governance, structure and management reporting

Governance

In terms of Canon Law, the Congregation is governed at an international level by the Congregational Leadership Team, which consists of a Congregational Leader and three Councillors. They are elected every six years at a General Chapter.

The Area of Britain was previously governed by an Area Leader but, bearing in mind our small numbers, we looked at our leadership structure to see what would best facilitate our way of life, and have decided on a shared responsibility model.

In terms of Civil Law, the Charity is governed by a trust deed, dated 19th September, 2004 and is a Registered Charity — Charity Registration No. 1109103. As all trustees, as detailed within the legal and administrative details page, are members of the Congregation they have a detailed knowledge of the work of the charity and of its structure. Since our structure here is very simple, they are well acquainted with it.

As the Trust operates in Scotland, registration with the Office of Scottish Charity Regulator was granted in August 2009. Our charity number is SC040753.

The Trust also operates in Northern Ireland where we are listed as a 'Section 167 institution' and had registered our intent to be registered as a charity as soon as the NI legislation was in place.

The names of the trustees are set out as part of the reference and administrative details on page1 of this report; brief bibliographical details on each of the trustees are given below.

- Sr. Anne Marie Smith joined the Congregation in 1978. A qualified teacher, she was missioned in Peru, Chile and Ireland.

- Sr. Catherine Midgley joined the Congregation in 1979. She is a qualified teacher who was missioned in Chile, Peru and China; she has also served on the Congregational Leadership Team.

- Sr. Ursula Scullane also a qualified teacher was missioned in Hong Kong and mainland China. She is now the Area Treasurer.

- Sr Josephine Hong is an occupational therapist who was missioned in China and Korea. She is now a member of our Congregation Leadership Team.

- Sr Anne Carbon, a qualified nurse, was missioned in Peru and Pakistan. She became Congregation Leader in 25 April 2023 and, by virtue of this role, is an ex-officio trustee.

Trustees' Responsibilities

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Charity law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period, which give a true and fair view of the charity's financial activities during the period, and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis, unless it is inappropriate to do so.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. No payments have been made to the Trustees for their work as Trustees. The Trustees 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.

One unaccounted payment of £100.58 was spotted in a bank statement in April 2026. It was reported to our bank, investigated, and immediately refunded. There were no ongoing legal issues or litigation. During the year the trustees attended in person and via Zoom, conferences and seminars on legal and financial matters related to their role as trustees of the charity.

Structure and management reporting

The trustees meet, as required, to review everything with regard to the charity and its activities. When necessary, the trustees seek advice and support from the charity's professional advisors, including property consultants, solicitors and accountants and the Association of Provincial Bursars (associated with the Conference of Religious of England and Wales.)

In 2025-2026 there were 7 Sisters in the Area of Britain. The Sisters engage in pastoral, social and other ministries. They have spent many years on our overseas missions; some are now in semiretirement. Our communities are situated in London, Scotland and Bangor, Co. Down, Northern Ireland. The Sisters normally come together for at least two Assemblies each year to discuss matters relating to their life, living requirements, and their ministries. These meetings are planned for and organized by the group. Matters related to the day to day running of each community are regularly discussed within the community.

Property

The houses in which the Sisters lived in Bow (London) belonged to the Charity; they have since been sold. The Sisters have no other property in the United Kingdom; the property in Bangor Co. Down is a parish house.

Activities

1. Caring for the members of the Congregation

As stated above under "Mission", the activities of the charity can be divided into two principal areas: caring for the members of the Congregation and the pastoral and social work of the Sisters.

The age profile of the Sisters is increasing as the members are growing older and there are no new members assigned to Britain. Two Sisters have now retired. The age profile of the Congregation in the Area is as follows:

50 to 59 age group - 1
70 to 79 age group - 3
80 to 89 age group - 3

The Congregation provides care for its members, none of whom has any personal resources. The Sister in the care home in Scotland is visited regularly and is in frequent communication with the other Sisters. All the Sisters here have already devoted many years of service for the public benefit in caring for the poor and marginalised as missionaries overseas. The aim of the trustees is to enable all the sisters in the Area to continue with their individual ministries for as long as possible.

2. Social and Pastoral Work

In 2025/26 volunteer work continued and included new areas of ministry through the medium of zoom and online gatherings. Examples of voluntary work undertaken were:

- **Volunteering in the international office of the WCCM** (World Council for Christian Meditation) whose aim is to facilitate the living of Gospel values through the daily practice of prayerful silent meditation. There is a yearly programme of events to help achieve this aim and volunteers help organise these events, which are online and in person. General administration duties are also undertaken.

- **Volunteering in Caritas Bakhita House** – a safe house for women who have been trafficked and/or are victims of modern slavery – supporting the women and offering Spanish and Chinese language interpretation as necessary.

- Two Sisters who have lived in both Hong Kong and mainland China support **the London Chinese Catholic community** whose numbers have increased with the recent influx of Hong Kong migrants. Though both mainland and Hong Kong migrants share the same ethnic background there are many cultural differences. The Sisters listen, try to be a sounding board, and so help to contribute to mutual understanding and integration into life in Britain.

- **Volunteer work at the local Bow Food Bank** where food and toiletries are provided for those in need and their families, many of whom lost jobs. Help is provided in a way that ensures that the dignity of each person is recognised and the Sisters volunteering have been trained in interviewing skills and knowing how and when to refer guests to other in-house or partner agencies offering specialised help. Special attention is given to those who have no recourse to public funds and also to women living in a refuge/safe houses**.** The withdrawal of the universal credit top-up and the increase in food prices plus the cost of gas and electricity has seen numbers increase again. The Sisters work alongside a dedicated intercultural group of volunteers and provide Spanish and Chinese interpretation when required.

A MEDITATION SESSION WITH WCCM

HOSPITALITY BOW FOODBANK

Missionary Sisters of St Columban international "Care for our Common Home" team

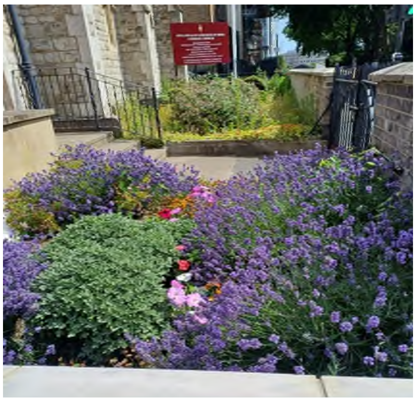
One Sister from the UK is a member of the Missionary Sisters of St Columban international "Care for our Common Home" team. The team encourages prayer and action worldwide on this vital issue. This has included writing letters, making videos, social media posts and promoting participation in the "**Laudato Si Action Platform**" (a global Catholic Church initiative to mobilize the entire Catholic Church around this issue). A few examples of activities that have been undertaken in our Area include:

"LAUDATO SI" PARISH COMMUNITY GARDENING GROUP

A Sister continued to encourage the work of the gardening group which meets weekly. As well as gardening, participants reflect and pray on the teaching of "Laudato Si" the encyclical letter written by Pope Francis on care of the earth, our common home. Part of the garden is left wild following the example of St Francis of Assisi. The vegetables and herbs that are grown are shared free of charge with all who come to the Sunday Masses.



The part of the garden that faces on to the street is planted with flowers to attract pollinators.



LAUDATO SI' MOVEMENT
Catholics for Our Common Home

LAUDATO SI'
Action Platform

There was also prayer and advocacy for the care of mother earth at the time of COP 30.

- **Parish activities**

  - During 2025/26 the Sisters in both London and Bangor (NI) helped with parish stewarding
  - One Sister supports the Parish Priest in planning for and taking decisions for the life and mission of the church and assists and cares for the church environment. In another parish, a Sister supports the different church activities, helping before and after all services.
  - Two Sisters are involved in faith formation for adults requesting full church membership and ongoing faith formation. This is done through group meetings in homes or on line.
  - Inter-church activities continued, contributing to mutual understanding and shared friendship; always very important but especially in Northern Ireland.
  - Two Sisters visited the housebound and nursing homes in their areas and also supported them by regular phone calls which helped those who needed a listening ear, had relatives in hospital whom they couldn't visit, or were suffering the effects of bereavement. Dropping off newsletters and the assurance of prayers was much appreciated.; support for bereaved families continues.
  - One Sister is trained in Funeral Ministry. This could involve going to the house or Funeral Home for prayer; receiving the remains in the church and leading the prayers in the cemetery or crematorium.

Human Rights

All Sisters in the Area pay attention to **human rights issues** and to issues that affect the human dignity of individuals or groups. They are aware of and support the promotion of issues related to justice, peace and the integrity of creation.

Administration

Some Sisters are also involved in the administration of the Congregation such as in leadership and finance. One Sister, a member of the Congregation Leadership Team, is on the Board of Directors of the Missionary Sisters of St Columban (International), a company limited by guarantee registered in the Republic of Ireland which overseas our charity work both in the UK and worldwide.

The aims of the trustees in the area of the pastoral and social work of the Sisters

The Trustees support and advance the religious and charitable works of the Charity. They receive no financial reward for this work. The trustees enable and encourage Sisters to find and carry out meaningful pastoral and social work, especially with those in need, after noting the Sisters' ability, training and experience, and their health for tasks undertaken.

The Protection of Children and Vulnerable Adults

The trustees recognise the absolute necessity of ensuring the protection and safety of all those whom the members of the charity serve. This means that all Sisters in Great Britain and Northern Ireland have obtained clearance from the relevant authorities: DBS (Disclosure and Barring Service - England & Wales), PVG (Protecting Vulnerable Groups – Scotland), Access NI (Northern Ireland). Since October 2023 Sr Catherine Midgley is the appointed trustee and lead responsible for safeguarding and has done the training for Safeguarding Leads. During the course of the year four Sisters did safeguarding training for trustees conducted by RLSS(Religious Life Safeguarding Service) and the and the SCSSA (Scottish Catholic Safeguarding Standards Agency) Sr Catherine Midgley as Safeguarding Lead attended the AGMs OF the RLSS and attended two all day Scottish Catholic Safeguarding conference.

3. Support of missionary work and ministry: grants and donations

Grants are decided on by the Congregational Leadership Team and the Congregational Treasurer. As there is no active fundraising in the Area of Britain donation amounts decreased. Donations received that are designated for specific ministries in mission areas, are sent to our own Sisters for the specified needs in Pakistan, the Philippines and Myanmar. These donations are very much appreciated by our Sisters who continue to reach out to those most in need in these countries as they share in the joys and struggles of the people around them and act as a bridge between different religions and cultures. We are also very grateful for the prayerful support of so many people in Britain and Ireland.

Achievements and Performance

1. Care of the Members of the Congregation:

The charity has and continues to assist in every way the members of the Congregation in their charitable and religious work. The Sisters were enabled to find or continue to work happily as volunteers in their chosen ministry.

2. Social and Pastoral Work

Again this year, in spite of relocation and other changes in community, our Sisters were active in many forms of social and pastoral work. In this way we constantly reach out to society in general, benefitting many people.

3. Risk Management

The trustees looked at the various risks as detailed in the Charity Commission guidelines, not all of which are applicable to our situation. We are aware of risks and have taken note of them, such as care of our property, regular house maintenance, fire safety, adequate house insurance as well as banking and internet security.

4. GDPR

The trustees take their legal responsibility seriously and discussed the provisions that are required for the implementation of the 2018 GDPR. We have registered as a Data Controller with the ICO and the registration is up to date. One Sister has done an online course in GDPR.

Future Plans:

In 2024 the trustees took the decision to explore the winding up of the charity. Legal advice was sought and a number of steps were taken in 2025-26. Our two London properties have now been sold (one in 2025/26 and another in July 2026) and the Sisters made alternative accommodation arrangements. It remains the intention of the trustees to achieve the wind up of the charity by the end of this year. In the meantime, the Charity's Trustees will continue with their present activities to meet the following objectives:

- To care for the Sisters and enable them to carry out their pastoral, social and caring ministries
- To comply with their duty to have due regard to public benefit guidance, as they have been doing

Reserves Policy

At 30th June 2026 the Trust had reserves of £369,311 of which £350,450 is committed to tangible assets. The remaining free reserves held by the Trust as at 30th June 2026 were £18,861. The Sisters do not believe it appropriate to hold free reserves beyond the level of regular community needs required for the operation of each of the houses. The current level of reserves represents approximately 3 months' regular expenditure estimated at which the trustees think is an appropriate level. Funding from the congregation takes into account the level of reserves held by the charity at any point.

Approved by the trustees and signed on their behalf by:

Ursula Scullane

Sr Ursula Scullane
Area Treasurer & Trustee

Date: 16/09/2026.

Missionary Sisters of St. Columban Charitable Trust
Independent Examiner's Report
For the period ended 30th June 2026

I report to the trustees on my examination of the accounts of the Missionary Sisters of St Columban Charitable Trust for the period ended 30th June 2026

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act') and the Charities and Trustee Investment (Scotland) Act 2005 (the Acts) and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply.

I report in respect of my examination of the Trust’s accounts carried out under section 145 of the 2011 Act and in accordance with Regulation 11 of the 2006 Accounts Regulations and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner’s statement

Since the Trust’s gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the 2011 Act and Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 or Regulation 8 of the 2006 Accounts Regulations other than any requirement that the accounts give a ‘true and fair view which is not a matter considered as part of an independent examination.

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

Signed by:

Moore Kingston Smith LLP

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Adam Fullerton
(FCA, DChA)
For and on behalf of Moore Kingston Smith LLP
Chartered Accountants

6th Floor
9 Appold Street
London
EC2A 2AP

Date: 17/9/2026

Missionary Sisters of St. Columban
Charitable Trust
Statement of Financial Activities
For the period ended 30th June 2026

	Note	Unrestricted 18 month period ended 30-Jun-26 £	Total 18 month period ended 30-Jun-26 £	Total year ended 31-Dec-24 £
Income from:				
Donations and legacies	2	2,455	2,455	2,547
Charitable activities	3	139,722	139,722	92,030
Bank interest		293	293	180
Gain on sale of property		682,153	682,153	-
Total		824,623	824,623	94,757
Expenditure on:				
Charitable activities	5	981,612	981,612	126,573
Total		981,612	981,612	126,573
Net (expenditure)/income		(156,989)	(156,989)	(31,816)
Funds Brought Forward		526,300	526,300	558,116
Funds Carried Forward	9	369,311	369,311	526,300

All amounts for the current and preceding period were unrestricted.

The notes on pages 12 to 16 form part of these financial statements.

Missionary Sisters of St. Columban
Charitable Trust
Balance Sheet
As at 30th June 2026

	Note	2026	2026	2024	2024
		£	£	£	£
Tangible Fixed Assets	7		350,450		493,080
Current Assets					
Prepayments		139		1,092	
Cash at bank and in hand		22,907		36,187	
		23,046		37,279	
Creditors: Amounts falling due within one year					
Accrued expenses		(4,185)		(4,059)	
		(4,185)		(4,059)	
Net Current Assets			18,861		33,220
Total Assets less Current Liabilities			369,311		526,300
Unrestricted Funds			369,311		526,300
Total Funds	9		369,311		526,300

The notes on pages 12 to 16 form part of these financial statements.

The financial statements were approved and authorised for issue by the trustees on
and signed on its behalf by:

Ursula Scullane 16/09/2026

Sister Ursula Scullane Trustee

Missionary Sisters of St. Columban
Charitable Trust
Statement of Cash Flows
For the period ended 30th June 2026

	Note	18 month period ended 30-Jun-26 £	18 month period ended 30-Jun-26 £	Total year ended 31-Dec-24 £	Total year ended 31-Dec-24 £
Cash flow from operating activities					
Net cash used in operating activities	**(i)**		(827,468)		(22,095)
Cash flow from investing activities					
Investment income		293		180	
Proceeds from disposal of tangible fixed assets		813,895		-	
Net cash provided by/(used in) investing activities			814,188		180
Change in cash and cash equivalents in the period			(13,280)		(21,915)
Cash and cash equivalents at the beginning of the period			36,187		58,102
Cash and cash equivalents at the end of the period			22,907		36,187

(i) Reconciliation of net movement in funds to net cash flow from operating activities

	18 month period ended 30-Jun-26 £	Total year ended 31-Dec-24 £
Net movement in funds	(156,989)	(31,816)
Investment income	(293)	(180)
Depreciation charges	10,888	8,915
Gain on disposal of tangible fixed assets	(682,153)	-
Decrease in debtors	953	586
Increase in creditors	126	400
	(827,468)	(22,095)

1 Accounting Policies

These financial statements have been prepared for the 18 month period ended 30 June 2026. The comparative period covers the year to 31 December 2024.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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 been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2016.

The Trust is a Public Benefit Entity as defined by FRS 102.

Basis of Accounting
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 pound.

The principle accounting policies adopted in the preparation of the financial statements are set out below.

Going Concern Basis
The Trustees have assessed whether the use of the going concern basis is appropriate. As explained in more detail on page 8 of the trustees' report, it is the trustees' intention to wind up the charity once necessary steps have been taken to enable them to do so. As a result of the intention to wind up the charity, the financial statements have been prepared on a basis other than that of a going concern. No adjustments have been required to be made to the financial statements as a result of them being prepared on a basis other than that of a going concern.

Income
Income is accounted for on a receivable basis and when the Trust is entitled to the funds, the amount can be reliably measured and it is probable.

Expenditure
Expenditure is included on an accruals basis and is directly attributed to functions. Support costs have been allocated to the activities which they support. Governance costs include those costs incurred in the governance of the charity and are primarily associated with constitutional compliance and statutory requirements.

1 Accounting Policies (continued)

Tangible fixed assets
Assets costing more than £250 are capitalised in the accounts at their cost to the charity.

The charity has adopted a policy not to revalue its freehold properties and feels it is sufficient to disclose the property on a historical cost basis to give a true and fair view of its activities.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its expected useful live. The estimated life of motor vehicles and fixtures and fittings is considered to be five years, IT equipment three years and freehold buildings fifty years.

Fund Accounting
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. Expenditure for those purposes is charged to those funds.

Financial Instruments

Debtors and creditors
Debtors and creditors receivable or payable within one year of the reporting date are carried at transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

Included within the financial statements are financial assets of £139 (2024: £1,092) and financial liabilities of £4,185 (2024: £4,059), measured at amortised cost.

Critical accounting estimates and areas of judgement
In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. There are no estimates that the Trustees consider would have a significant effect on the financial statements.

Missionary Sisters of St. Columban
Charitable Trust
Notes to the Accounts (continued)
For the period ended 30th June 2026

2 Donations	18 month period ended 30-Jun-26 £	Year ended 31-Dec-24 £
Mission donations	2,455	2,547
Legacies	-	-
	2,455	2,547

3 Charitable Activities	18 month period ended 30-Jun-26 £	Year ended 31-Dec-24 £
Grants received	98,817	65,405
Retirement fund/Pensions	40,905	26,625
	139,722	92,030

4 Summary of Resources Expended	Direct Community 18 month period ended 30-Jun-26 £	Direct Community Year ended 31-Dec-24 £	Support Costs 18 month period ended 30-Jun-26 £	Support Costs Year ended 31-Dec-24 £
Area administation	-	-	4,883	4,200
Bank charges	-	7	-	-
Books and magazines	2,081	1,166	-	-
Chapel	90	198	-	-
Charity contributions	5,392	7,568	-	-
Clothing	2,728	1,808	-	-
Fees	-	-	3,980	7,805
CareHome Fees (Highland Council)	15,760	11,035	-	-
Food/hospitality	20,578	11,625	-	-
Furniture	468	958	-	-
Ministry	936	2,328	-	-
Household	2,264	1,900	-	-
Insurance	2,831	1,858	-	-
Repairs & maintenance	7,148	4,221	-	-
Medical	9,829	2,506	-	-
Personal needs	4,044	1,506	-	-
Post, stationery & phone	6,637	7,058	-	-
Recreation/vacation	8,121	2,108	-	-
Relocation expenses	13,066	-	-	-
Sabbatical expenses	-	14,375	-	-
Retreats/seminars	5,836	4,427	-	-
Travel	9,682	3,404	-	-
Utilities & council tax	11,442	7,320	-	-
Office supplies	-	-	2,498	-
Rent	20,635	-	-	-
Assemblies	-	-	2,587	6,393
Legal & professional	82	4,800	-	-
Governance costs (note 6)	-	-	4,926	5,110
Peru Project	2,200	1,974	-	-
Donation to Columban Sisters International	800,000	-	-	-
	951,850	**94,150**	**18,874**	**23,508**

Missionary Sisters of St. Columban
Charitable Trust
Notes to the Accounts (continued)
For the period ended 30th June 2026

5 Charitable activities

	2026	2024
	£	£
Direct community expenses (note 4)	951,850	94,150
Regional support costs (note 4)	18,874	23,508
Depreciation (note 7)	10,888	8,915
	981,612	126,573

6 Governance costs

	2026	2024
	£	£
Independent examination	4,926	5,110
	4,926	5,110

7 Tangible Fixed Assets

	Freehold Land and buildings	Fixtures and Fittings	Motor Vehicles	Total
Cost	£	£	£	£
At 1st January 2025	616,490	28,755	7,400	652,645
Additions	-	-	-	-
Disposals	(186,490)	(28,755)	(7,400)	(215,245)
At 30th June 2026	430,000	-	-	437,400
Depreciation				
At 1st January 2025	126,594	25,694	7,277	159,565
Charge for the year	8,860	1,905	123	10,888
Eliminated on disposal	(55,904)	(27,599)	(7,400)	(83,503)
At 30th June 2026	79,550	-	-	86,950
Net Book Value				
At 30th June 2026	350,450	-	-	350,450
At 31st December 2024	489,896	3,061	123	493,080

All the fixed assets are used for the purpose of the Trust.

8 Trustees

No Trustee received any remuneration or was reimbursed expenses incurred specifically for duties as a Trustee in this year or last, but Trustees are also members of the congregation and their living expenses are funded on terms equal to all other members of the congregation.

9 Analysis of Net Assets between Funds

	Total 2026	Total 2024
	£	£
Fixed assets	350,450	493,080
Current assets	23,046	37,279
Current liabilities	(4,185)	(4,059)
	369,311	526,300

10 Related parties

During the period, an £800,000 donation was made to Columban Sister's International in Ireland (CRA Reg Charity No: 20003630 and Company Reg No. 496854) from proceeds of the 8 Ridgedale Street property sale.

11 Post Balance Sheet Event

During July 2026 the charity sold its remaining property at 6 Ridgedale Street for the price of £811,606, generating a gain on sale of £461,156.