

THE SPIRITANS

The Congregation of the Holy Spirit and the Immaculate Heart of Mary

British Province

Trustees and Accounts
ANNUAL REPORT 2025

Charity Registration Number
227350 (England and Wales)
SC011294 (Scotland)

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Legal and administrative information

Trustees	**Father Ugochukwu Ikwuka C.S.Sp (Chairperson)** **Father Solomon Shamee C.S.Sp** **Father Ricklan Mallya C.S.Sp (First Assistant)** **Father Patrick Adusei-Poku C.S.Sp** **Father Arthur Marie Georges Matip C.S.Sp**
Principal Address	Spiritan House 60 Hoole Road Chester CH2 3NL
Other locations	6 Woodlands Road Bromley Kent BR1 2AF 117 Newarthill Road Carfin Motherwell ML1 5AL The Spiritan Centre Northallerton Road Salford M7 3TP Holy Ghost Fathers 61 Leicester Road Salford M7 4DA
Charity registration numbers	227350 (England and Wales) SC011294 (Scotland)
Auditor	Champion Accountants LLP 2nd Floor Refuge House 33-37 Watergate Row Chester CH1 2LE
Bankers	National Westminster Bank plc 10 Elephant Yard Kendal LA9 4LZ

Legal and administrative information

Investment Managers	Rathbones Investment Management Limited 30 Gresham Street London EC2V 7QN
	Ramsey Crookall Securities House 38/42 Athol Street Douglas Isle of Man IM1 1QH
	BlackRock Investment Managers (UK) Limited 12 Throgmorton Avenue London EC2N 2DL
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Solicitors	Moore Barlow LLP The Oriel Sydenham Road Guildford GU1 3SR

Abstract

The Spiritans, British Province exists to advance the religious, missionary, and charitable works of the Roman Catholic Church in the United Kingdom and abroad through pastoral ministry, chaplaincy, youth development, social justice initiatives and advocacy, and support for disadvantaged and marginalised individuals and groups. In accordance with its charitable objectives and the Charity Commission's guidance on public benefit, the Province delivers services that promote spiritual, social, educational, and human wellbeing without any form of discrimination.

During 2025, the Province continued its extensive ministry through 37 parishes across 10 dioceses in England, Scotland, and the Isle of Man, providing sacramental ministry, pastoral care, catechesis, community outreach, and school engagement. Chaplaincy services were offered in hospitals, prisons, schools and colleges, immigration centres, the armed forces, Heathrow Airport, and within diverse ethnic communities, supporting individuals facing vulnerability, crisis, isolation, illness, and bereavement.

The Province maintained its commitment to youth development and social justice through support for **Just Youth** and **Revive CIO**. Just Youth expanded opportunities for the educational, spiritual, and personal development of young people, aided by investment in improved facilities. Revive CIO further strengthened its support for refugees and asylum seekers through advocacy, integration assistance, education, housing and practical support, contributing to greater stability, dignity, and wellbeing of service users.

The Province also continued to provide residential, care, and community support for its members, ensuring dignified care for elderly confreres while sustaining active ministry and mission. Volunteers remained central to the delivery of charitable activities, significantly extending the reach and effectiveness of services across parish, youth, and refugee programmes.

Environmental stewardship remained an important aspect of the Province's mission and public benefit. Through ethical investment practices, property efficiency improvements, waste reduction initiatives, educational programmes, and support for environmentally vulnerable mission territories, the Province sought to reduce its environmental impact while promoting responsible care for creation.

Governed by an elected Board of Trustees operating under charity law, Spiritan Rule of Life and Canon Law, the Province maintained robust oversight of safeguarding, financial management, risk assessment and management, and mission delivery. Trustees continued to prioritise financial sustainability, effective governance, and responsible stewardship while planning for future challenges, including the care of elderly members, strengthening parish and chaplaincy ministry, expanding support for refugees and young people, and enhancing environmental responsibility.

Overall, the Province's activities during 2025 delivered significant public benefit by fostering faith, supporting vulnerable people, strengthening communities, promoting social inclusion, and advancing charitable and missionary objectives both within the United Kingdom and overseas.

Introduction

The Trustees present the report and accounts of The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province (the "charity" or "Province") for the year ended 31 December 2025. The charity is also known within the Catholic Church as 'The Spiritans' and the 'Holy Ghost Fathers'. The accounts have been prepared in accordance with the accounting policies set out on pages 31 to 36 of the attached accounts and comply with the charity's trust deed, applicable laws 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 United Kingdom and Republic of Ireland (Charities SORP FRS 102).

A General Overview of the Congregation

The British Province of the Spiritans is a part of an international missionary organisation within the Catholic Church. This international missionary congregation has approximately 3,000 members serving in 60 different countries across six continents, namely, Europe, Africa, North and South America, Asia and Australia. This vast international presence is organised into Circumscriptions. For the most part, these Circumscriptions equate to a country, with the general administrative office in Rome. There are two types of circumscriptions: Provinces and Groups. Provinces are usually more stable, with local members, promotion of vocations and formation structures. Groups are usually created to undertake a specific missionary task.

The Spiritans, comprise of clerics, consecrated laymen and Lay Associates. Spiritan brothers are consecrated laymen who make life long vows, without opting for ordination to the priesthood. They develop professional and technical skills such as medicine, teaching, social services and communications, which are critical to mission works and projects everywhere in the world.

Spiritan Lay Associates are members who undertake renewable promises of commitment, to live out the Spiritan vision and spirituality in their everyday family lives and work. Many of them are key supporters of our projects bringing their expertise and professionalism to bear on day-to-day running of the Congregation.

The Spiritans, British Province

The British Province of the Spiritans is one of the many circumscriptions of the international Congregation, and while part of the world-wide Congregation, it is yet an independent authority with its definite structure within the UK.

A Brief History of the British Province





The Congregation of the Holy Spirit, widely known as the Holy Ghost Fathers or Spiritans, was founded in 1703 by a young French scholastic, Claude Francis Poullart des Places (1679-1709) and merged in 1845 with The Congregation of the Holy Heart of Mary, founded by the Venerable Father Francis Libermann, a Jewish convert (1802-1852) to form The Congregation of the Holy Spirit and the Immaculate Heart of Mary (The Spiritans).

A Brief History of the British Province *(continued)*

The Spiritans' presence in the UK dates back to the 18th century. However, specific missionary activities of the Spiritans in the UK were identified with the arrival of Fr Jacques Bertout in 1792 in England while fleeing the French Revolution.

In 1904, with the renting of the Prior Park Mansion near Bath in Somerset, the Spiritan presence was grounded in England. In 1907, Castle Head in North Lancashire was acquired to be a Minor Seminary and the British Province came to be officially established in 1925. In 1939, the Spiritans purchased Upton Hall in Nottinghamshire for a Senior Seminary, which was later requisitioned during the World War II. In 1947, the Bickley House was acquired for the Provincial Headquarters and a centre for late vocations.

Recognising the importance of Scotland, as both a place for missionary vocations as well as support for missionary work, the Spiritans set up a community in Carfin, on the outskirts of Glasgow, in 1956.

The British Province in Mision ad Extra

By this time, on average, four new priests were ordained every year and despite the U-boats on the Atlantic, the young missionaries sailed to their missions in Sierra Leone, Nigeria and East Africa. Subsequently, the British Province became one on the Provinces in the Spiritan world that sent out the most missionaries to other parts of the world, especially Africa.

In 1925, the first Spiritans from the United Kingdom went to Sierra Leone in West Africa. As numbers grew, more followed. Others began to go to Southern Nigeria and Mauritius, while a few went to east Africa and the Caribbeans.

In 1947, Rome entrusted to the then English Province the Prefecture of Otukpo in Northern Nigeria, an area almost the size of England, with Frank Murray C.S.Sp appointed the first Prefect. This area later became the Diocese of Makurdi in 1958 with James Hagan C.S.Sp., as its first bishop.

Strategically, the earlier missionaries first concentrated on education in primary schools, and then opened colleges for boys, and with the help of the Holy Rosary Sisters, for girls too. In 1975, the Government took over the schools enabling the missionaries to pay more attention to the adults, using the new Rite of Christian Initiation for Adults (RCIA). The response was tremendous. Bishop Murray, C.S.Sp., invited other Religious Societies, of both men and women, and many new parishes were opened as well as clinics and hospitals.

From the beginning, following Father Libermann's advice, the missionaries encouraged local vocations who would eventually take over the area. A Junior Seminary was opened in Keffi in 1956 and students from there went on to the Senior Seminary in Jos. The first Diocesan priest for Makurdi Diocese was ordained on 1 January 1970, to be followed each year by an ever-increasing number.

With the diocesan clergy assured, young men were encouraged to join the Holy Ghost Fathers and there are now many professed members from the diocese and the surrounding areas.

The British Province in Mision ad Extra *(continued)*

Today there are close to ten million people in the original prefecture area, which is now split into eight Dioceses, Idah, Otukpo, Makurdi, Gboko, Katsin ala, Lafia, Wukari and part of Jalingo, each with its own indigenous Bishop and clergy.

The Province continued its links with Sierra Leone and has always had Fathers working there up to and during the brutal civil war which ran from 1991 to 2000.

After Vatican II, there was a much greater involvement in international projects and the then English Province was at the forefront of this missionary commitment with British confreres serving on international teams in Angola, Australia, Kenya, Tanzania, South Africa and Ghana.

The Province has continued to experience growth and renewal due largely to mission appointments of Spiritans from other Provinces of the Congregation to the British Province.

The Province has enjoyed great missionary successes and expansion in Britain and overseas, and has maintained an international and missionary flavour to its works.

Constitution & legal Status of the Province in the UK

By a Trust Deed executed in 1963, the Province was established as a registered Charity. This deed conferred the initial assets of the charity upon its trustees, requiring them to apply the capital, and income from such assets, for charitable purposes which advance the religious, missionary and other charitable work in England, Wales, Scotland and any other part of Great Britain and in British Colonies and Dependencies or the British Commonwealth for such lawful charitable purposes connected with the advancement of the Roman Catholic religion as the trustees shall decide.

The Spiritans and the UK Church

While greater attention was given to mission *ad extra* in the earlier days, today, the Spiritans have a huge missionary presence in the UK greatly impacting the local Church of the Kingdom of Britain. With about 100 clerical members and 15 Lay Associates, presently, Spiritans have a very wide-spread presence across 10 Diocese in England & Scotland administering 37 Parishes within the UK.

Objectives and activities

Objectives

The objective of the charity (Province) is to advance the religious, missionary or other charitable work of the Congregation.

In practice, this means the charitable work of the Roman Catholic Church, especially the promotion of its ethical, religious and missionary ideals.

When setting the objectives and planning the work of the charity for the year, and when encouraging the work of individual members, the trustees have given careful consideration to the Charity Commission's guidance on public benefit.

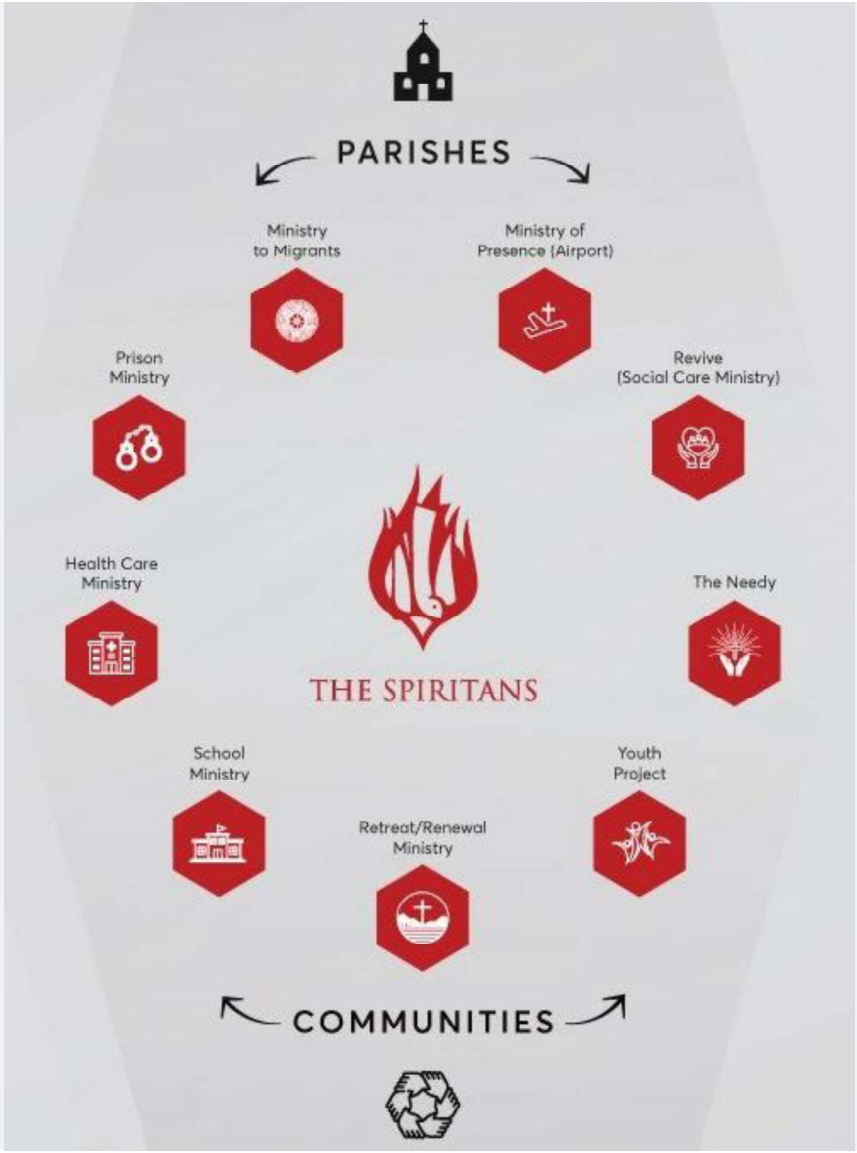
From the late 1980 's to date, there has been a conscious decision to concentrate on working with young people, people seeking asylum and refugees, and other marginalised groups within the United Kingdom, as well as maintaining a retirement provision for elderly confreres and offering assistance to the Congregation's overseas missionary works.

The Mission and Vision of the British Province

The Province is committed to witnessing to the Gospel through service to the poor and marginalised. Inspired by our Spiritan charism, we promote justice, foster interfaith dialogue, and respond with compassion to the changing needs of our world through both local and global mission.

We envision vibrant Spiritan communities rooted in prayer, trust, mutual support, and dialogue. Through a renewed commitment to community life, environmental stewardship, global outreach, and the pursuit of justice, peace, and the integrity of creation, we seek to be a faithful and prophetic presence in today's world.

Mission Organogram



These areas contain some of the most disadvantaged in our society and belong to groups for whom the Church has difficulty in finding workers.

The decree of the Second Vatican Council "Ad Gentes" (to the nations) remains an important commitment of the British Province.

We aspire to achieve this mission through:

- Witnessing to community life;
- Collaborative ministry;
- Parish ministry; and
- Putting in place foundations so that a work is not dependent on our continuing presence.

We also continue to give support to new Provinces and Foundations (Circumscriptions) of the Congregation.

Activities, achievements and performance

Parishes and Diocesan Ministry

During 2025, the Province **administered 37 parishes across 10 dioceses in England, Scotland, and the Isle of Man.** Parish ministry included sacramental life, catechesis, community outreach, school chaplaincy, social support, and pastoral engagement and accompaniment.

Characteristically, in agreement with each Diocese, each parish is oriented and focused towards the Missionary objectives of the Province. This includes not only support of the local Church but also the general missionary vision of the Congregation worldwide. This is achieved through prayers, community building and practical support. The parishes act as a base for our Spiritan outreach in those particular areas.

Our Spiritan ministry encompasses engagement within the parish, the local community, and reaching out to those at the margins of society. Using the parish as a base, we also reach out to schools as school chaplains and school governors.

But also, the Province provided chaplaincy services to: *14 hospitals, 13 schools and colleges, 9 prisons, Heathrow Airport, immigration removal centres, and the Royal Air Force, as well as ethnic chaplaincies serving Ghanaian, Nigerian, Portuguese, and Caribbean communities.*

Impact: At the parochial level, there has been sustained access to worship and pastoral care as well as strengthened parish communities and support for diocesan mission priorities. Chaplaincy-wise, there has been emotional, spiritual, and crisis support for vulnerable individuals, end-of-life accompaniment and bereavement support, support for detainees, service personnel, students, and healthcare patients.

Community Life and Care of Members

During the year, the Province maintained five properties supporting active ministry, administration, youth work, and retirement care for elderly members. They are:

	Community	Use
1	Bickley	Investment Property
2	Carfin	Retirement
3	Chester	Retirement
4	Libermann House	Just Youth Project
5	Leicester Road	Provincialate

Impact: There has been dignified ageing and healthcare provision and sustainable community life supporting long-term mission delivery and welcoming hospitality to the public.

The general performance of the Province over the course of the year has been generally satisfactory. Missionary activities have performed well, as we can see a great expansion across ecclesiastical regions of the country. In the wake of this commendable expansion, the Trustees have always taken into account attendant economic concerns. Thus, they have consistently reviewed the activities of the Charity and made adjustments where necessary.

Activities, achievements and performance *(continued)*

Parishes Ministered During the Year across Dioceses

	Church/Parish	Address	Diocese	Telephone
1	Holy Cross	40 Hall Green Road, Stone Cross, West Bromwich, B71 3LA	Arch. of Birmingham	0121 588 2743
2	Our Lady of the Angels and St Peter in Chains	106 Hartshill Road, Stoke-on-Trent, ST4 7LT	Arch. of Birmingham	01782 844 308
3	Sacred Heart	Jasper Street, Hanley, Stoke-on-Trent, ST11 3DA	Arch. of Birmingham	01782 215 217
4	St Mary and St Modwen	78A Guild Street, Burton-on-Trent, Staffordshire, DE14 1NB	Arch. of Birmingham	01283 563 246
5	St Michael and the Holy Angels	260 High Street, West Bromwich, Sandwell, B70 AQ	Arch. of Birmingham	0121 588 2743
6	St Patrick's	106 Dudley Road, Winson Green, Birmingham, B18 7QN	Arch. of Birmingham	0121 454 0418
7	St Philip Neri	Messenger Rd, Smethwick, West Midlands, B66 3DU	Arch. of Birmingham	0121 558 1065
8	Sacred Heart	7 Old Liverpool Rd, Warrington, WA5 1AE	Arch. of Liverpool	01925 631 086
9	SS Mary and John	171 Crow Lane East, Newton-Le-Willows, WA12 9UD	Arch. of Liverpool	01925 226 106
10	St John the Evangelist	70 Fountains Road, Kirkdale, Liverpool, L4 1QL	Arch. of Liverpool	0151 922 3604
11	St Mary's & St Columba	24 Bowling Green Road, Castletown, Isle of Man, IM9 1EB	Arch. of Liverpool	01624 822272
12	Our Lady Immaculate	401-403 Ewell Road, Tolworth, Surbiton, KT6 7DG	Arch. of Southwark	020 8399 9550
13	Our Lady of Gillingham	2A Ingram Road, Gillingham, ME7 1YL	Arch. of Southwark	01634 852 979
14	St Andrews	45 Brook Road, Thornton Heath, CR7 7RD	Arch. of Southwark	020 8684 3013
15	St Chad's	5 Whitworth Road, South Norwood, London, SE25 6XN	Arch. of Southwark	020 8653 2806
16	St Joseph	2 Commerell Street, East Greenwich, London, SE10 0EA	Arch. of Southwark	020 8858 1845
17	St Joseph	135 Shooter's Hill, London, SE18 3QE	Arch. of Southwark	020 3105 8577

	Church/Parish	Address	Diocese	Telephone
18	St Mary Magdalene	73 Comerford Road, Brockley, London, SE4 2BA	Arch. of Southwark	020 8691 2404
19	St Michael the Archangel	1 Hill's Terrace, Chatham, ME4 6PU	Arch. of Southwark	01634 842 886
20	St Paul's	103, Maison Dieu Road, Dover, Kent, CT16 1RU	Arch. of Southwark	01304 206 766
21	Mary Immaculate & St Peter	63 Somerset Rd, New Barnet, EN5 1RF	Arch. of Westminster	020 8449 1961
22	Our Lady of Lourdes	5 Berrymead Gardens, Acton, London, W3 8AA	Arch. of Westminster	020 8992 2014
23	SS Michael & Martin	94 Bath Rd, Hounslow, TW3 3EH	Arch. of Westminster	020 8570 1693
24	St Gabriel's	15 St John's Villas, Archway, London, N19 3EE	Arch. of Westminster	020 7272 8195
25	St John Fisher/St Thomas Moore, & St Theresa	28 Rossington Ave, Borehamwood, WD6 4LA	Arch. of Westminster	020 8953 0715
26	St John Vianney	370 W Green Rd, London, N15 3QL	Arch. of Westminster	020 8888 5518
27	St Mellitus	Tollington Park, London, N4 3AG	Arch. of Westminster	020 7272 3415
28	St Michael	Crown Rise, Watford, Herts, WD25 0NE	Arch. of Westminster	01923 673 239
29	Our Lady and St Cuthbert's	28 Dailly Road, Maybole, KA19 7AU	Diocese of Galloway	01655 882 145
30	St Sophia	9 Bentinck Street, Galston, KA4 8HT	Diocese of Galloway	01563 820 928
31	St Teresa's	Glasgow Street, Dumfries, DG2 9DE	Diocese of Galloway	01387 252 603
32	St Anthony's	62 Langlands Road, Glasgow, G51 3BD	Diocese of Glasgow	0141 445 1416
33	St Patrick's	71 Shieldmuir St, Wishaw, ML2 7TH	Diocese of Motherwell	01698 263 945
34	St Aidan's	Station Road, Ashington, Northumberland, NE63 8AD	Diocese of Newcastle and Hexham	01670 812 200
35	Parish of the Holy Spirit	North Road, Clayton, Manchester, M11 4WQ	Diocese of Salford	0161 223 0861
36	St Thomas Presbytery	327 Great Cheetham Street East, Higher Broughton, Salford, M7 4EU	Diocese of Salford	07947 795 195
37	St Columba and St Theresa's	Plas Newton Lane, Chester, CH2 1SA	Diocese of Shrewsbury	01244 371 660

Activities, achievements and performance *(continued)*

Chaplaincies

Chaplaincy is the provision of religious and pastoral services to people within local communities who may have specific needs due to their state of life, who face unique challenges, or who are vulnerable and therefore require special accommodations to be made. Most commonly, chaplaincies are connected with secular institutions, such as hospitals, prisons, and schools.

In the course of the year, the Province has supported 14 Hospitals, 13 Schools, 9 Prisons, 5 Ethnic Groups, and 2 Special Migrant ministries.

Hospitals Ministered During the Year

	Name of Hospital	Address	Type of Service
1	The Catholic Chaplaincy, Aintree University Teaching Hospital	Lower Lane, Fazakerley, L9 7AL, Liverpool	Full time
2.1	Salford Royal Hospital (1)	Salford	Full time
2.2	Salford Royal Hospital (2)	Salford	Part time
3	Midlands Metropolitan University Hospital (1)	Birmingham	Part time
4	Burton-on-Trent Hospital/Queen's Hospital	Burton-on-Trent	Part time
5	Croydon University Hospital	Croydon, London	Part time
6	Medway Maritime Hospital	Gillingham, Kent	Part time
7	Queen Elizabeth Hospital, Woolwich	Woolwich, London	Part time
8	Lewisham Hospital London	London	Part time
9	St Christopher Hospice	Sydenham	Part time
10	Whittington Hospital NHS Trust	Magdala Avenue, N19 5NF, London	Full time
11	Midlands Metropolitan University Hospital (2)	Birmingham	Part time
12	Royal Stoke Hospital	Newcastle Rd, Stoke-on-Trent, ST4 6QG	Part time
13	University Hospital Wishaw	50 Netherton St, Wishaw, ML2 0DP	Part time
14	Queen Elizabeth University Hospital	1345 Govan Rd, Glasgow, G51 4TF	Part time

Activities, achievements and performance *(continued)*

Chaplaincies *(continued)*

Schools Ministered During the Year

	Name of School	School Type
1	St Ignatius College, Enfield, London	College
2	Christ the King Sixth Form College, Sidcup, London	College
3	St Aloysius College High School, London	College/High School
4	St John Henry Newman's Catholic College, Oldham	College/High School
5	St Michael Catholic High School, Watford	High School
6	St Aidan's High School, Wishaw, Scotland	High School
7	St Michael's Catholic Grammar School, Finchley, London	High School
8	St Peter's RC High School, Manchester	High School
9	Our Lady's RC High School, Manchester	High School
10	Nicholas Breakspear Catholic School, St Albans	High School/Sixth Form
11	St Gregory's Catholic Science College, London	Science College
12	St John Vianney RC School, Stretford, Manchester	Special Ed. School
13	Greenwich University, London	University

Prisons Ministered During the Year

	Name of Prison	Address	Type of Service
1	HMP Buckley Hall	Rochdale, Manchester	Full time
2	HMP Cookham Wood	Sir Evelyn Road, Rochester, Chatham	Full time
3	HMP Forest Bank	Salford	Full time
4	HMP Liverpool	68 Hornby Rd, Bootle, Liverpool	Full time
5	HMP Risley	617 Warrington Road, Cheshire	Full Time
6	HMP Dumfries	Terregles Street, Dumfries	Part time
7	HMP Kilmarnock	Mauchline Rd, Kilmarnock, Scotland	Part time
8	HMP Thorn Cross/Onley/Rye Hill	-	Part time
9	HMP Wandsworth	London	Part time

Activities, achievements and performance *(continued)*

Chaplaincies *(continued)*

Ethnic Groups Ministered During the Year

	Name of Organisation	Location	Type of Service
1	Ghanaian Chaplaincy	Birmingham	Part time
2	Portuguese Chaplaincy	Salford	Part time
3	Nigerian Chaplaincy (1)	Salford	Part time
4	Nigerian Chaplaincy (2)	Birmingham	Part time
5	West Indians Chaplaincy	Birmingham	Part time

Other Special Ministries During the Year

	Ministry	Type of Service
1	**Airport Chaplaincy:** Chapel of St George Heathrow Airport, Central Terminal Area, Hounslow TW6 1BP	Full time
2	**Immigration Removal Centre. (IRC)** Colnbrook By-Pass, Harmondsworth, West Drayton UB7 0HB	Part time
3	**Royal Air Force - RAF** England	Full time

Activities, achievements and performance *(continued)*

Spiritan projects

The Charity continues to support her projects, which were designed to help the less privileged in society. It has two major projects: Just Youth and Revive CIO.

Youth Project: Just Youth

Just Youth is a separately registered charity supported by the Province, providing educational, spiritual, and personal development programmes for young people.

Just Youth is a youth ministry project established by the Spiritans in 1998 under a separate charity (Charity Registration No. 1072491) in Salford, Greater Manchester. It provides creative formal and informal educational activities for young people to help develop their spiritual, moral, social, emotional, and intellectual potential so that they may grow to full maturity as human persons and valued members of society.

Over the years, Just Youth has worked with Schools, conducted outreaches, retreats, Catechetical classes and other formation programs for the young ones. Despite a slight increase compared to the previous year, changes to the educational scenario is showing an impact on Just Youth's traditional model. This unpleasant experience has led to diversification of Just Youth's work with young people.

During 2025, the Province provided **three** Spiritan priests, **one** seminarian, and **four** volunteers to work with Just Youth. The Spiritans also provided the services of the Spiritan Provincial Administration members who constitute the Board of Trustees for Just Youth and the Provincial Administrative Office, which continues to provide services in terms of administration and advice to Just Youth.

It is the decision of the Trustees to continue to support Just Youth, while exploring long-term strategies to make it more independent.

More information can be obtained from the Just Youth website www.justyouth.co.uk as well as a detailed report filed with the Charity Commission.

Impact: The service has, during the year, provided a safe environment for youth engagement, by way of improved facilities, welfare, health and safety and also serene spaces for quiet reflective moments, enabling wider participation and programme development.

Social Justice: Revive CIO

Revive CIO supports refugees and asylum seekers through advocacy, integration assistance, education, and practical support. In 2025, income remained strong and programmes expanded in scope and reach.

The Revive project was established in 2002 as a social justice project of the Congregation. Due to the rapid expansion of this project, the Trustees decided to register it as a separate Charity. Hence, on 16th April 2019, a new charity, namely Revive CIO (No.1183006), was formed as a subsidiary charity of the Spiritans, British Province.

The aim of Revive CIO is to accompany and support refugees and people seeking asylum, with compassion, equality and respect for human dignity by providing free practical support,

Activities, achievements and performance *(continued)*

Spiritan projects *(continued)*

services and advocacy regardless of race, religion, gender, sexuality, disability, age or beliefs.

More information can be obtained from the Just Youth website www.revive-uk.org as well as a detailed report filed with the Charity Commission.

Impact: There was improved access to rights and services, with greater stability, dignity, and wellbeing experienced by service users.

Lay Associates

Many people from all walks of life, in contact with Spiritans in many parts of the world, feel inspired and called to share in the charism and mission of the Spiritans. Many have gone further to make a formal commitment to live a Spiritan way of life within the context of their everyday lives and working environment. They form the Lay Spiritan Associates.
This year, the number of our lay members has risen to 15, with over 10 aspirants journeying to become lay Spiritans.

Celebrating our volunteers

Volunteers remain a gift to the community, especially to our organisation and, without them, we would not have accomplished what we did - from helping with drop-in sessions, to teaching English Language and interpreting, to helping with administrative work in our parishes, and helping bereaved families to cope with their losses; their selflessness and service to others remains a cornerstone of Spiritan ministry.

Financial review

The accounts for 2025 show the consolidated position of the 'Spiritan Group', which includes the Province, Just Youth, and Revive CIO, its subsidiary charities. The Group's net movement in funds amounted to a surplus of £282,271 (2024 – surplus of £201,046), comprising a net income before net investment gains of £54,590 (2024 - £155,726), with the adjusting balance being the net investment gains of £227,681 (2024 - net investment gains of £45,320). There was no gain or loss on investment properties in 2025.

Income

The income of the Group during 2025 amounted to £2,680,485 (2024 - £2,737,543). Our main income was from donations and legacies, which, with £876,490 (2024 - £745,025) being the salaries, pensions and ministry income of the Spiritans, totalled £1,769,420 (2024 - £1,810,669).

The Province continues to be extremely thankful to its donors and benefactors without whom its work would not be possible.

Income from other trading activities totalled £239,341 (2024 - £208,620), and income from listed investments and other interest amounted to £356,480 (2024 - £360,425). Income from youth education (Just Youth) was £48,054 (2024 - £40,845) in the year, and income from enrichment activities (Revive CIO) totalled £265,231 (2024 - £311,244).

All income received during 2025 was used to support the missionary activities of the Province both at home and overseas.

Expenditure

The expenditure of the Province continues to be monitored. The principal areas of expenditure are the support of the Province's and the wider Congregation's missionary objectives, both at home in Britain and overseas, together with the continued expense of funding the operation of the retirement provision in Chester and Carfin, and the employment costs of staff that help facilitate the Province's missionary work.

During 2025, Group expenditure was £2,625,895 (2024 - £2,641,817), of which £1,927,308 (2024 - £1,946,277) relates to charitable missionary objectives in the UK and £264,075 (2024 - £227,517) relates to donations and the support of overseas missions. £81,107 (2024 - £94,511) relates to the costs of the Spiritan Youth ministry, including the costs of the subsidiary charity, Just Youth. This sum principally reflects the salaries of its staff and the operational costs of the Spiritan Centre. Expenditure on the Group's enrichment activities of Revive totalled £281,476 (2024 - £249,923).

The balance of the expenditure relates to the cost of raising funds, including investment management costs.

Each year, budgets are established and closely monitored to ensure prudent management of the Province's resources. This, as well as the strategic plan, helps to ensure the ongoing viability of the Province. Main areas of expenditure are constantly being reviewed and examined in order to ensure a continuing and viable missionary Province in the future.

Financial review (continued)

Financial position

The consolidated balance sheet shows total funds of £14,155,884 (2024 - £13,873,613), of which £2,652,475 (2024 - £2,633,537) represents properties and other tangible fixed assets, which are essential in supporting the work of the Province. Other funds that need mention are as follows:

- £394,578 (2024 - £390,261) relates to a designated fund for use with the homeless and those with addictions.
- £7,910,000 (2024 - £7,910,000) is designated as a retirement fund to ensure that the needs of the retired members of the Province can be supported.
- £667,500 (2024 - £577,500) is designated as an overseas retirement fund to ensure that the needs of the retired members overseas can be supported.
- £30,000 (2024 - £30,000) relates to a designated fund to look after the priests' health.
- £287,426 (2024 - £187,018) relates to restricted funds.

Reserves policy

The trustees have a policy of ensuring that they hold in reserve funds equivalent to the running costs of the charity for one year. At 31 December 2025, the level of the general fund or free reserves was £2,213,904 (2024 - £2,145,297). The current level of free reserves represents 84% of annual expenditure. The trustees believe that together with the designated funds, they have sufficient free reserves to fulfil the needs of the charity in the immediate future, and they continue to monitor the level of reserves closely.

Given the growth profile of the Congregation, this level of reserves, being slightly higher than that required by the reserves policy, is deemed appropriate and the trustees are content that the charity is a going concern.

Investment policy

The trustees have the power to invest in such assets as they see fit. However, to ensure all financial investments adhere to Catholic Social Teaching, the charity has an established 'Ethical Investment Policy'.

The services of investment management companies are employed to implement this policy and to ensure the maximum return is achieved on our investments. Our investments are reviewed on a regular basis.

Plans for the future

The trustees elected for the 2024-28 administration will continue to monitor the income and expenditure of the Congregation, and to make decisions accordingly, in light of the 2024 Chapter decisions.

The Province is reviewing some of its operational systems, including the financial one in preparation for the changes brought by the Charities SORP 2026. The trustees will closely monitor this transition.

Structure, governance and management

Employees, volunteers and members of the congregation

The Province is very fortunate in continuing to have many dedicated people to help in its missionary activities. This voluntary help enables the members of the charity to devote their time to working with deprived groups, those on the margins and those in need. There is no remuneration for this work. Alongside their other priestly duties, the trustees give a great deal of their time to the administrative work of the Province. There are also members appointed to take charge of communities and the care of the elderly members of the Province. These duties are carried out without financial remuneration and, once again, their contribution is greatly appreciated.

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales and in Scotland requires the trustees to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the group and the charity and of the income and expenditure of the group and charity for that period.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity, and enable them to ensure that the accounts comply with the Charities Act 2011, applicable Charity (Accounts and Reports) Regulations, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations for 2006 and the provisions of the charity's 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.

Appointment of trustees

All trustees are appointed by those members of the Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province (the "Province") who are in permanent vows. The Chairperson of the trustees is the elected Provincial Superior of the Province. The other trustees are the first assistant and appointed councillors on the Provincial Council.

Structure, governance and management (continued)

Appointment of trustees (continued)

The trustees are elected and appointed every three years at an elective Provincial Assembly or Chapter of the Province and are confirmed in office by the Generalate of The Congregation of the Holy Spirit and the Immaculate Heart of Mary in Rome.

As all trustees are members of the Congregation, they have detailed knowledge of the works of the charity, its structure and its aims and objectives.

On 1 March 2013 the trustee body of the Congregation, under an order from the Charity Commission of England and Wales and ratified by the Office of the Scottish Charity Regulator, became an incorporated body to be known as The Incorporated Trustees of The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province.

Training of the Provincial Council in their role as trustees is facilitated by the Provincial Bursar (Chief Financial Officer). Training is provided using materials provided by the Charity Commission of England and Wales or the Office of the Scottish Charity Regulator, major conferences, the Association of Provincial Bursars, the Conference of Religious and also relevant literature and seminars provided by firms of solicitors and accountants specialising in charity practice and procedures.

The names of the trustees who served during the year and up to the date on which this report was approved are set out in the Legal and Administrative Information section.

Organisational structure

The Provincial Council (board of trustees) is bound to a common vision contained in the Spiritan Rule of Life promulgated by the international body of the Congregation of the Holy Spirit from its headquarters in Rome. This is applied to local circumstances by a gathering (Chapter) of the general body of the British Province members. However, the Province is an independent legal entity under British law, responsible for its own financial concerns.

The Provincial Council is responsible for the overall governance and management of the Province.

The main administration office of the Province during 2025 was in Chester.

For the day-to-day management of the Province, the trustees have appointed Community Leaders and Project Directors to oversee each of its communities and missionary projects.

These Community Leaders and Project Directors meet regularly with the trustees to ensure that the charity's governance and objectives are complied with.

Each community and project have its own advisory committee that meets on a regular basis. These committees submit regular reports to the Provincial Council/trustees.

During 2025, the trustees met regularly (physically for their mandatory quarterly meetings and through online platforms to deal with matters in between).

The Provincial Bursar, assisted by the Provincial Finance Team, administers the affairs of the central administration and oversees the community bursars and the project administrators who are responsible for the day-to-day management of the Province. The Provincial Bursar and the Provincial Council are also supported by advice from their professional advisors.Structure, governance and management (continued)

Organisational structure (continued)

Each community and missionary project operate its own bank account in a centralised accounting structure with the Province's bankers. All bank accounts are monitored by the Provincial Bursar's office.

Key management personnel

The trustees consider that they comprise the key management of the group and charity in charge of directing and controlling, running and operating the group and charity on a day-to-day basis.

All trustees are members of the Congregation, and whilst their living and personal expenses are borne by the charity, they receive no remuneration or reimbursement of expenses in connection with their duties as trustees or their role as key management personnel.

The key management personnel of the subsidiary charities, Just Youth and Revive CIO, comprise their respective trustees. None of the trustees of Just Youth or Revive CIO received any remuneration during the year.

Risk management

The advisory committees of each project and community bursars are responsible for overseeing risk assessments. All significant activities undertaken by the Province are subject to a risk review. The major risks are ranked in terms of their potential impact and probability. The advisory committees and community bursars then report all major risks to the Provincial Bursar's office and Provincial Council, who ensure that adequate systems are in place to manage the risks.

This work has identified a number of key risks for the charity which are described below together with the principal ways in which they are mitigated:

- The trustees are aware that there is both a moral and legal obligation to care for the older members. None of the Spiritans has resources of their own as all earnings, pensions and other income have been donated to the charity under a Gift Aid compliant Deed of Covenant. As the age profile increases, so too does the need to provide care for the brethren. Key elements of the management of this risk are: (a) ensuring that the charity has the available financial resources to finance this care both now and in the years ahead by setting aside assets in a designated fund, the value of which has been reviewed by the trustees with regard to the anticipated future needs of members; and (b) ensuring that processes are in place to review regularly the ministries and needs of individual Spiritans, encouraging those who need it to take on less demanding ministries and identifying those who need extra care and help.

- The charity works with children and vulnerable adults, including older people. The Spiritans, as a religious missionary Congregation and a member of the Conference of Religious (CoR), adheres to the national Safeguarding Policy of the Catholic Church as agreed by the Bishops' Conference of England and Wales and the Conference of Religious.

Structure, governance and management (continued)

Risk management (continued)

Complying with the policy means:

- Ensuring that all activities are conducted safely by applying the principles of "Creating a Safe Environment" as per the national policy.

- Ensuring that all personnel involved (including religious and laity) are recruited under Safer Recruitment Guidelines and obtain a Disclosure and Barring Service (DBS) Disclosure for working with vulnerable groups.

The Spiritans Safeguarding Policy and Procedures are based on the principles and guidelines set out in the National Safeguarding Policy:

Respect for the innate dignity of every person is a fundamental principle. Integral to this is the recognition of the right of all children, which must be respected, protected, cared for and nurtured - a right rooted in the Gospel and Christian tradition as well as in international, domestic and canon law.

The Spiritans always liaise closely with statutory agencies to ensure that if a disclosure is made, the correct procedure is followed. The Province has a Spiritan who is responsible for compliance with this policy.

- The charity donates significant sums in support of the wider Congregation and other organisations. The vast majority of donations sent overseas are to fund projects administered directly by members of the international Congregation. Whether or not the funds are used here in Great Britain or overseas, the trustees always ensure that they are fully briefed about and familiar with the work of a potential recipient of funds, that funds are transferred via bank transfer, that proof of receipt is obtained and that, wherever possible (and always in the case of monies sent overseas), a full written report of how the monies have been utilised and applied is obtained from the recipient.

- One of the charity's principal assets comprises listed investments, the value of which is dependent on movements in United Kingdom and world stock markets. The investments are managed by reputable investment managers who adhere to a policy agreed by the trustees. The trustees meet with the investment managers, and the manager's performance and that of the portfolio are monitored. The investment strategy is assessed regularly to ensure it remains appropriate to the charity's needs - both now and in the future.

Structure, governance and management (continued)

Fundraising policy

The charity aims to achieve best practice in the way in which it communicates with donors and other supporters. It takes care with both the tone of its communications and the accuracy of its data to minimise the pressures on supporters. It applies best practice to protect supporters' data and never sells data; it never swaps data and ensures that communication preferences can be changed at any time. The charity manages its own fundraising activities and does not employ the services of Professional Fundraisers.

The charity undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During 2025, the charity received no complaints about its fundraising activities.

Signed on behalf of the trustees



Trustee: Solomon Shamee
Approved on: 30/10/2026

Independent auditor's report to the trustees of The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province

Opinion

We have audited the accounts of The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province (the 'parent charity') and of The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province and its subsidiaries (the 'group') for the year ended 31 December 2025, which comprise the group and parent charity statement of financial activities, the group and parent balance sheets, the consolidated statement of cash flows, the principal accounting policies and the notes to the accounts. 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 accounts:

- give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 December 2025 and of their income and expenditure 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 accounts section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the accounts 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 accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts 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 accounts 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report and Accounts, other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in 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 there is a material misstatement in the accounts or a material misstatement of the other information. 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 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts 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 accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the group's and the parent 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 liquidate the group or the parent charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

We have been appointed as auditor under section 151 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustees Investment (Scotland) Act 2005 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 accounts 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

Auditor's responsibilities for the audit of the accounts (continued)

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 accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

How the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charity through discussions with representatives from the trustees and from our knowledge and experience of the charity sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the activities of the charity. These included but were not limited to 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 to the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019); and
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of representatives from the trustees and review of minutes of trustees' meetings.

We assessed the susceptibility of the charity's accounts to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of representatives from the trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested and reviewed journal entries to identify unusual transactions;
- Carried out substantive testing of expenditure including the authorisation thereof;

Auditor's responsibilities for the audit of the accounts (continued)

- Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing accounts disclosures to underlying supporting documentation;
- Reading the minutes of meetings of trustees; and
- Enquiring as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiries of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

We did not identify any irregularities, including fraud.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and with regulations made under section 154 of that Act, and in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. 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.

Champion Accountants LLP 31 October 2026

Susan Harris (MA ACA)
Senior Statutory Auditor
For and on behalf of Champion Accountants LLP, Statutory Auditor, Chartered Accountants

2nd Floor Refuge House
33-37 Watergate Row
Chester CH1 2LE

Consolidated statement of financial activities Year to 31 December 2025

Champion Accountants LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

	Notes	Un restricted funds £	Restricted funds £	Total funds 2025 £	Un restricted funds £	Restricted funds £	Total funds 2024 £
Income from:							
Donations and legacies	1	**1,613,790**	**155,630**	**1,769,420**	1,644,029	166,640	1,810,669
Other trading activities	2	**239,341**	**—**	**239,341**	208,620	—	208,620
Investments and interest receivable	3	**356,480**	**—**	**356,480**	360,425	—	360,425
Charitable activities							
. Enrichment activities		**—**	**265,231**	**265,231**	—	311,244	311,244
. Youth education	4	**48,054**	**—**	**48,054**	40,845	—	40,845
Other sources							
. Surplus on the Sale of Fixed Assets		**1,958**	**—**	**1,958**	5,740	—	5,740
. Foreign exchange gains		**—**	**—**	**—**	—	—	—
Total income		**2,259,623**	**420,862**	**2,680,485**	2,259,659	477,884	2,737,543
Expenditure on:							
Raising funds	5	**59,249**	**—**	**59,249**	58,858	—	58,858
Charitable activities							
. Enrichment projects	6	**70,795**	**210,682**	**281,476**	54,908	195,015	249,923
. Youth activities	7	**79,858**	**1,249**	**81,107**	85,511	9,000	94,511
. Support of members of the Congregation and their ministry	8	**1,927,308**	**-**	**1,927,308**	1,946,277	—	1,946,277
. Donations and support of overseas missions	9	**181,552**	**82,523**	**264,075**	134,219	93,298	227,517
Foreign exchange losses		**12,680**	**-**	**12,680**	4,731	—	4,731
Total expenditure		**2,331,441**	**294,454**	**2,625,895**	2,344,504	297,313	2,641,817
Net income for the year before investment gains (losses)	11	**(71,818)**	**126,408**	**54,590**	(24,845)	180,571	155,726
Net gains (losses) on investments							
. Listed investments		**218,528**	**—**	**218,528**	39,454	—	39,454
. Insurance bonds		**9,153**	**—**	**9,153**	5,866	—	5,866
	15	**227,681**	**—**	**227,681**	45,320	—	45,320
Net income (expenditure)		**155,863**	**126,408**	**282,271**	20,475	180,571	201,046
Transfers between funds		**26,000**	**(26,000)**	**—**	168,323	(168,323)	—
Net movement in funds	18	**181,863**	**100,408**	**282,271**	188,798	12,248	201,046
Reconciliation of funds:							
Fund balances brought forward at 1 January 2025		**13,686,595**	**187,018**	**13,873,613**	13,497,797	174,770	13,672,567
Fund balances carried forward at 31 December 2025		**13,868,458**	**287,425**	**14,155,884**	13,686,595	187,018	13,873,613

All of the group's activities derived from continuing operations during the above two financial years.

The group has no recognised gains and losses other than those shown in the statement of financial activities above and, therefore, no separate statement of total recognised gains and losses has been presented.

Charity statement of financial activities Year to 31 December 2025

	Notes	Un restricted funds £	Restricted funds £	Total funds 2025 £	Un restricted funds £	Restricted funds £	Total funds 2024 £
Income from:							
Donations and legacies	1	1,608,605	142,102	1,750,707	1,633,345	152,090	1,785,435
Other trading activities	2	149,126	—	149,126	172,722	—	172,722
Investments and interest receivable	3	354,857	—	354,857	358,936	—	358,936
Charitable activities							
. Youth education		60,000	—	60,000	60,000	—	60,000
Other sources							
. Surplus on the Sale of Fixed Assets		1,958	—	1,958	5,740	—	5,740
. Foreign exchange gains		—	—	—	—	—	—
Total income		2,174,546	142,102	2,316,648	2,230,743	152,090	2,382,833
Expenditure on:							
Raising funds	5	55,129	—	55,129	54,738	—	54,738
Charitable activities							
. Youth activities		60,000		60,000	60,000	—	60,000
. Support of members of the Congregation and their ministry	8	1,927,308	—	1,927,308	1,946,277	—	1,946,277
. Donations and support of overseas missions	9	221,070	82,523	303,593	172,234	93,298	265,532
Foreign exchange losses		12,680	—	12,680	4,731	—	4,731
Total expenditure		2,276,187	82,523	2,358,710	2,237,980	93,298	2,331,278
Net income for the year before investment gains (losses)	11	(101,640)	59,579	(42,062)	(7,237)	58,792	51,555
Net gains (losses) on investments							
. Listed investments		218,528		218,528	39,454	—	39,454
. Insurance Bonds		9,153	—	9,153	5,866	—	5,866
	15	227,681	—	227,681	45,320	—	45,320
Net income	11	126,041	59,579	185,620	38,083	58,793	96,875
Transfers between funds	18	26,000	(26,000)	—	48.498	(48.498)	—
Net movement in funds		152,041	33,579	185,620	86,581	10,294	96,875
Reconciliation of funds:							
Fund balances brought forward at 1 January 2025		13,472,124	42,375	13,514,499	13,385,533	32,081	13,417,614
Fund balances carried forward at 31 December 2025		**13,624,164**	**75,954**	**13,700,118**	13,472,124	42,375	13,514,499

All of the charity's activities derived from continuing operations during the above two financial years.

The charity has no recognised gains and losses other than those shown in the statement of financial activities above and, therefore, no separate statement of total recognised gains and losses has been presented.

Balance sheets Year to 31 December 2025

	Notes	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Fixed assets					
Tangible assets	14	**2,652,475**	2,633,537	**2,647,240**	2,628,049
Investments	15	**10,355,303**	10,117,002	**10,355,303**	10,117,002
		13,007,778	12,750,539	**13,002,543**	12,745,051
Current assets					
Debtors	16	**61,786**	180,613	**43,561**	172,993
Cash at bank and in hand		**1,223,925**	1,096,205	**781,530**	737,180
		1,285,711	1,276,818	**825,091**	910,173
Creditors: amounts falling due within one year	17	**(137,605)**	(153,744)	**(127,515)**	(140,725)
Net current assets		**1,148,106**	1,123,074	**697,575**	769,448
Total net assets		**14,155,884**	13,873,613	**13,700,118**	13,514,499
Represented by:					
Restricted funds	18	**287,426**	187,018	**75,955**	42,375
Unrestricted funds					
. Designated funds	19	**9,002,078**	8,907,761	**9,002,078**	8,907,761
. Tangible fixed assets fund	20	**2,652,475**	2,633,537	**2,647,240**	2,628,049
. General funds		**2,213,904**	2,145,297	**1,974,846**	1,936,314
		13,868,458	13,686,595	**13,624,164**	13,472,124
		14,155,884	13,873,613	**13,700,118**	13,514,499

The accounts were approved by the trustees and signed on their behalf by:



Trustee: Solomon Shamee
Approved on: 30/10/2026

Consolidated statement of cash flows Year to 31 December 2025

	Notes	2025 £	2024 £
Cash flows from operating activities:			
Net cash used in operating activities	A	**(113,288)**	(134,164)
Cash flows from investing activities:			
Investment income and interest received		**356,480**	360,425
Proceeds from the disposal of tangible fixed assets		**5,000**	17,127
Purchase of tangible fixed assets		**(109,853)**	(207,246)
Proceeds from the disposal of listed investments		**1,829,157**	351,178
Purchase of listed investments		**(1,835,604)**	(385,591)
Net cash provided by investing activities		**245,181**	135,893
Change in cash and cash equivalents in the year		**131,893**	1,729
Cash and cash equivalents at 1 January 2025	B	**1,158,930**	1,157,201
Cash and cash equivalents at 31 December 2025	B	**1,290,823**	1,158,930

Notes to the statement of cash flows for the year to 31 December 2025

A Reconciliation of net income (expenditure) to net cash flows from operating activities

	2025 £	2024 £
Net income and net movement in funds (as per the statement of financial activities)	**282,271**	201,046
Adjustments for:		
Depreciation charge	**87,873**	80,385
(Gains) losses on investments	**(227,681)**	(45,320)
Investment income and interest receivable	**(356,480)**	(360,425)
Surplus on disposal of tangible fixed assets	**(1,958)**	(5,740)
(Increase) Decrease in debtors	**118,827**	(32,195)
Increase in creditors	**(16,139)**	28,085
Net cash used in operating activities	**(113,288)**	(134,164)

B Analysis of cash and cash equivalents

	2025 £	2024 £
Cash at bank and in hand	**1,223,925**	1,096,204
Cash held by investment managers	**66,898**	62,726
Total cash and cash equivalents	**1,290,823**	1,158,930

C Analysis of changes in net debt

	At 1 January 2025 £	Cash flows £	At 31 December 2025 £
Cash at bank and in hand	1,158,930	131,893	**1,290,823**

No separate reconciliation of net debt has been prepared as there is no difference between the net cash (debt) of the charity and the above cash and cash equivalents.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation
These accounts have been prepared for the year to 31 December 2025. Comparative information is provided in respect of the year to 31 December 2024.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102), the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

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

Critical accounting estimates and areas of judgement
Preparation of the accounts requires the trustees and management to make significant judgements and estimates.

The items in the accounts where these judgements and estimates have been made include:

- assessing the probability of the receipt of legacy income;
- estimating accrued expenditure;
- determining the basis for the allocation of support and governance costs across the charitable key areas of charitable activity;
- estimating the useful economic life of tangible fixed assets for the purposes of calculating the depreciation charge;
- estimating the open market value of investment properties;
- determining the value of designated funds needed at the year-end, in particular in respect of the assumptions made in determining the value of the retirement fund; and
- estimating future income and expenditure flows for the purposes of assessing going concern.

Assessment of going concern
The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect of a period of at least one year from the date of approval of these accounts.

Assessment of going concern (continued)
The trustees are of the opinion that the charity and group will have sufficient resources to meet their liabilities as they fall due. The most significant areas of judgement that affect items in the accounts are detailed above. With regard to the next accounting period, the year ending 31 December 2026, the most significant areas that affect the carrying value of the assets held by the charity are the level of investment return and the performance of the investment markets (see the investment policy and the risk management sections of the trustees' report for more information).

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity and group to continue as a going concern.

Basis of consolidation
The consolidated statement of financial activities and group balance sheet consolidate the accounts of The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province and its subsidiary charities, Just Youth and Revive CIO, made up at the balance sheet date.

Income recognition
Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably, and it is probable that the income will be received.

Income is deferred only when the group or charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future accounting period.

Income comprises donations and legacies, income from trading activities, investment income and interest receivable, income from charitable activities and other income including foreign exchange gains, and the surplus on disposal of tangible fixed assets.

Donations, including salaries and pensions of individual religious received under Gift Aid or deed of covenant, are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

In accordance with the Charities SORP FRS 102, volunteer time is not recognised.

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity.

Income recognition (continued)
Entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised, and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title of the asset having been transferred to the charity.

Income from other trading activities comprises income from fundraising activities and the lottery organised by Just Youth. Income from the lottery is included in the accounts when the lottery is drawn, with income being deferred until such time as the draw takes place. Income from other fundraising events and appeals is included in the accounts when the income is received or when it is probable that income will be received and when it can be measured reliably.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from investment properties comprises rent receivable, and it is recognised in the statement of financial activities when due under tenancy or lease agreements.

Income from charitable activities includes fees and related income in respect of the provision of charitable work and is measured at the fair value of the consideration received or receivable, excluding discounts or rebates.

The surplus on the disposal of tangible fixed assets is calculated as the difference between the sale proceeds net of sale costs and the net book value of the asset immediately prior to disposal. It is accounted for once legal completion of the disposal has taken place.

Expenditure recognition
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the group or charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:
Expenditure comprises the following:

Expenditure recognition (continued)

a) Expenditure on raising funds includes salaries, direct costs and overheads incurred in order to generate donated income and hold fundraising events. The fees paid to investment managers in connection with the management of the group's and charity's investments are included here also.

b) Expenditure on charitable activities comprises the following:

Expenditure incurred in the provision of Enrichment Projects including costs of providing travel, courses and support to youths at the Revive Centre in Salford.

Expenditure on youth projects and the work of the charitable subsidiary Just Youth.

Expenditure on the support of members of the Congregation and their ministry, which allows members to carry out the work of the charity in providing spiritual welfare to Roman Catholics through saying Mass, administering sacraments and other spiritual support and guidance as well as the relief of poverty and addiction.

The provision of donations and financial support to the Congregation’s overseas missions.

All expenditure is stated inclusive of irrecoverable VAT.

Allocation of support and governance costs
Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity, it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

Support costs and governance costs are allocated based on an estimate of the time members spend on each activity.

Tangible fixed assets and depreciation
All assets costing more than £1,500 and with expected useful life exceeding one year are capitalised.

a) Freehold land and buildings

Freehold land and buildings used wholly or mainly for private residential accommodation are stated at cost, or where cost is not available, at trustees' valuations made in 2001 and 2013. Such buildings are not depreciated. Their value and condition are reviewed annually by the trustees, who are satisfied that their residual value is not materially different from their book value. As permitted by FRS 102, with effect from 1 January 2014, the values assigned to properties held at that date are now deemed their cost.

Tangible fixed assets and depreciation (continued)

b) Freehold land and buildings *(continued)*

Assets donated to the charity for its own use are included as part of income in the year of the gift. Assets falling within the definition of tangible fixed assets are capitalised on the charity's balance sheet and depreciated in accordance with the appropriate policy. Other assets are treated as expenditure in the year of the gift.

c) Computers, furniture and equipment

Expenditure on the purchase and replacement of computers, furniture and equipment is capitalised and depreciated over a four-year period on a straight-line basis.

d) Motor vehicles

Motor vehicles are capitalised and depreciated over a four-year period on a straight-line basis, in order to write off the cost of each vehicle over its estimated useful life.

Investments
Listed investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

The charity does not acquire put options, derivatives or other complex financial instruments.

As noted above, the main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or subsectors.

The valuation of investment properties (i.e., those not occupied by Spiritans and rented out to third parties at a commercial rent) is based on current open market valuation. These properties are not depreciated.

Realised gains (or losses) on investment assets are calculated as the difference between disposal proceeds and their opening carrying value, or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year-end and their carrying value at that date. Realised and unrealised investment gains (or losses) are combined in the statement of financial activities and are credited (or debited) in the year in which they arise.

Debtors
Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand
Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short-term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Creditors and provisions
Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Fund structure
Restricted funds are monies raised for, and their used restricted to, a specific purpose, or donations subject to donor-imposed conditions.

Designated funds are monies set aside from unrestricted general funds and designated for specific purposes by the trustees.

The tangible fixed assets fund comprises the net book value of the charity's tangible fixed assets, the existence of which is fundamental to the charity being able to perform its charitable work and thereby achieve its charitable objectives. The value represented by such assets should not be regarded, therefore, as realisable.

General funds represent those monies that are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

Services provided by members of the Congregation
For the purpose of these accounts, no value has been placed on the administrative and other services provided by members of the Congregation.

Leased assets
Rentals applicable to operating leases where substantially all the benefits and risks of the ownership remain with the lessor are charged on a straight-line basis over the lease term.

Pension costs
Contributions in respect of defined contribution pension schemes are charged to the statement of financial activities when they are payable to the scheme. The group's and charity's contributions are restricted to the contributions disclosed in note 12. There were no outstanding contributions at the year-end. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the exchange rate ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rates of exchange ruling on the date of transaction. Exchange differences are recognised in the statement of financial activities.

1 Income from: donations and legacies

Group	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Salaries and pensions of individual religious received under Gift Aid or Deed of Covenant	**876,490**	**–**	**876,490**	745,025	–	745,025
Other donations	**718,500**	**83,242**	**801,742**	772,491	96,640	869,131
Grants	**–**	**72,388**	**72,388**	–	70,000	70,000
Legacies	**18,800**	**–**	**18,800**	126,513	–	126,513
Total funds	**1,613,790**	**155,630**	**1,769,420**	1,644,029	166,640	1,810,669

Charity	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Salaries and pensions of individual religious received under Gift Aid or Deed of Covenant	**876,490**	**–**	**876,490**	745,025	–	745,025
Other donations	**713,315**	**69,714**	**783,029**	761,807	82,090	843,897
Grants	**–**	**72,388**	**72,388**	–	70,000	70,000
Legacies	**18,800**	**–**	**18,800**	126,513	–	126,513
Total funds	**1,608,605**	**142,102**	**1,750,707**	1,633,345	152,090	1,785,435

2 Income from: other trading activities

Group	Unrestricted Total 2025 £	Total 2024 £
Fundraising and appeals	**165,826**	135,718
Rent	**12,012**	10,060
Missionwide subscriptions	**2,635**	2,713
Lottery	**6,940**	11,900
Raffles and charity shop	**31,429**	30,229
Car park income	**20,499**	18,000
Total funds	**239,341**	208,620

Charity	Unrestricted Total 2025 £	Total 2024 £
Fundraising and appeals	**96,260**	123,169
Rent	**12,012**	10,060
Missionwide subscriptions	**2,635**	2,713
Lottery	**6,790**	6,551
Raffles and charity shop	**31,429**	30,229
Total funds	**149,126**	177,722

3 Investment income and interest receivable

	Unrestricted			
	Group		Charity	
	Total 2025 £	Total 2024 £	**Total 2025 £**	Total 2024 £
Income from listed investments				
. UK equities	**11,587**	17,965	**11,587**	17,965
. UK fixed interest	**2,686**	2,220	**2,686**	2,220
. UK unit trusts	**228**	740	**228**	740
. Overseas equities	**4,654**	3,955	**4,654**	3,955
. Overseas fixed interest	**13,882**	21,150	**13,882**	21,150
. Overseas unit trusts	**30,051**	14,624	**30,051**	14,624
. Alternative investments	**10,244**	9,550	**10,244**	9,550
. Property	**10,115**	7,178	**10,115**	7,178
	83,447	77,382	**83,447**	77,382
Interest receivable				
. Bank and loan interest	**7,376**	7,674	**5,753**	6,185
Income from investment properties	**265,657**	275,369	**265,657**	275,369
Total	**356,480**	360,425	**354,857**	358,936

4 Income from charitable activities: Youth education

Group	**Unrestricted funds £**	**Restricted funds £**	**Total funds 2025 £**	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Service level agreements						
. Chaplaincy agreements with schools						
.. Regular	**35,769**	**—**	**35,769**	32,850	—	32,850
.. Ad—hoc	**12,285**	**—**	**12,285**	7,995	—	7,995
Total funds	**48,054**	**—**	**48,054**	40,845	—	40,845

5 Expenditure on: Raising funds

	Unrestricted	
Group	**Total 2025 £**	Total 2024 £
Cost of generating donations and legacies		
Fundraising trading		
. Lottery	**6,570**	7,319
. Mission appeals	**3,449**	4,624
. Raffles and charity shop	**8,571**	6,641
Investment management fees	**20,737**	19,785
Governance (note 10)	**19,922**	20,489
Total funds	**59,249**	58,858

Expenditure on: Raising funds (continued)

Charity	Unrestricted **Total 2025 £**	Total 2024 £
Cost of generating donations and legacies	—	—
Fundraising trading		
. Lottery	**2,450**	3,219
. Mission appeals	**3,449**	4,624
. Raffles and charity shop	**8,571**	6,641
Investment management fees	**20,737**	19,785
Governance (note 10)	**19,922**	20,489
Total funds	**55,129**	54,738

6 Expenditure on charitable activities: Enrichment projects

Group	**Unrestricted funds £**	**Restricted funds £**	**Total funds 2025 £**	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Total funds	**70,795**	**210,682**	**281,476**	54,908	195,015	249,923

7 Expenditure on charitable activities: Youth activities

Group	**Unrestricted funds £**	**Restricted funds £**	**Total funds 2025 £**	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Activity leaders and coordinators	**13,042**	**—**	**13,042**	12,154	—	12,154
Residential workers' food and expenses	**18,839**	**264**	**19,103**	19,154	2,189	21,703
Premises	**26,217**	**—**	**26,217**	27,050	—	27,050
Materials, resources and training	**6,201**	**610**	**6,811**	9,942	5,568	15,510
Travel and motor	**10,239**	**346**	**10,585**	10,624	—	10,624
Cost of activities and outings	**—**	**—**	**—**	579	—	579
Promotion of youth activities	**332**	**28**	**360**	—	167	167
Legal and professional fees	**4,988**	**—**	**4,988**	5,648	1,076	6,724
Total funds	**79,858**	**1,249**	**81,107**	85,511	9,000	84,511

8 Expenditure on charitable activities: Support of members of the Congregation and their ministry

Group and charity	Unrestricted **Total 2025 £**	Total 2024 £
Premises	**431,162**	420,692
Members' personal expenses	**1,207,409**	1,226,143
Education, training and spiritual renewal	**50,884**	57,961
Other expenses, including mission awareness	**12,067**	9,275
Governance (note 10)	**225,786**	232,206
	1,927,308	1,946,277

9 Expenditure on charitable activities: Donations and support of overseas missions

Group	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Unrestricted funds £	Restricted funds £	Total funds 2024 £
General donations	**11,217**	**–**	**11,217**	14,457	–	14,457
Donations to the missions	**150,413**	**82,523**	**232,936**	99,273	93,298	192,571
Governance (note 10)	**19,922**	**–**	19,922	20,489	–	20,489
Total funds	**181,552**	**82,523**	264,075	134,219	93,298	227,517

Charity	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Unrestricted funds £	Restricted funds) £	Total funds 2024 £
General donations	**11,217**	**–**	**11,217**	14,457	–	14,457
Donations to the missions	**150,413**	**82,523**	**232,936**	99,273	93,298	192,571
Donations to Just Youth	**39,518**	–	**39,518**	38,015	–	38,015
Donations to Revive CIO	**–**	–	**–**	–	–	–
Governance (note 10)	**19,922**	–	**19,922**	20,489	–	20,489
Total funds	**221,070**	**82,523**	**303,593**	174,234	93,298	265,532

10 Governance costs

Group	Unrestricted Total 2025 £	Total 2024 £
Legal and professional fees	**119,131**	102,480
Central administration	**136,635**	160,461
Bank charges	**9,865**	10,243
	265,631	273,184

11 Net income (expenditure) for the year before investment (losses) gains

This is stated after charging (crediting):

Group	Total funds 2025 £	Total funds 2024 £
Staff costs (note 12)	**283,852**	276,326
Operating lease rentals	**23,704**	35,225
Auditor's remuneration		
. Statutory audit services - charity		
.. Current year	**14,400**	14,400
.. Prior year	**18,431**	6,564
. Statutory audit services - subsidiaries		
.. Current year	**4,730**	5,474
.. Prior year	**2,808**	6,258
Depreciation	**87,873**	80,385

Charity	Total funds 2025 £	Total funds 2024 £
Staff costs (note 12)	**172,833**	157,225
Operating lease rentals	**22,712**	32,563
Auditor's remuneration		
. Statutory audit services		
.. Current year	**14,400**	14,400
.. Prior year	**18,431**	6,564
Depreciation	**83,966**	75,080

12 Staff costs and remuneration of key management personnel

Group	Total funds 2025 £	Total funds 2024 £
Staff costs during the year were as follows:		
Wages and salaries	**267,693**	259,218
Social security costs	**6,718**	8,268
Pension costs	**9,441**	8,840
	283,852	276,326
Staff costs per function were as follows:		
Youth and enrichment projects	**111,019**	119,101
Support of the members of the Congregation and their ministry	**172,833**	157,225
	283,852	276,326

Charity	Total funds 2025 £	Total funds 2024 £
Staff costs during the year were as follows:		
Wages and salaries	**161,954**	147,294
Social security costs	**5,146**	5,044
Pension costs	**5,733**	4,888
	172,833	157,225

There were no employees who earned more than £60,000 per annum (including benefits) during the year (2024 — none).

12 Staff costs and remuneration of key management personnel (continued)

The average number of employees, analysed by function, was as follows:

Group	Total 2025	Total 2024
Youth and enrichment projects	**6**	6
Support of the members of the Congregation and their ministry	**9**	9
	15	15

The key management personnel in charge of directing and controlling, running and operating the group and charity on a day—to—day basis comprise the trustees.

As members of the Congregation, the trustees' living and personal expenses during the year were borne by the charity, but they received no remuneration or reimbursement of expenses in connection with their duties as trustees or members of key management personnel during the year (2024 — £nil).

The key management personnel of the subsidiary charities, Just Youth and Revive CIO, comprise their respective trustees. None of the trustees of Just Youth or Revive CIO received any remuneration during the year (2024 — £nil).

As members of the Congregation, none of the trustees has resources of their own, as all earnings, pensions and other income have been donated to the charity under a Gift Aid—compliant Deed of Covenant. During the year, the total donated by the trustees was £17,038 (2024 — £10,900).

13 Taxation

The Congregation of the Holy Spirit and the Immaculate Heart of Mary, Just Youth and Revive CIO are all registered charities and therefore are not liable to income tax or corporation tax on income derived from their charitable activities, as it falls within the various exemptions available to registered charities.

14 Tangible fixed assets

Group	Freehold land and buildings £	Computers, furniture and equipment £	Motor vehicles £	**Total £**
Cost				
At 1 January 2025	2,462,542	260,200	305,249	**3,027,991**
Additions	43,592	28,831	37,430	**109,853**
Disposals	—	—	(12,167)	**(12,167)**
At 31 December 2025	2,506,134	289,031	330,512	**3,125,677**
Depreciation				
At 1 January 2025	—	199,641	194,813	**394,454**
Charge for the year	—	32,389	55,484	**87,873**
Disposals	—	—	(9,125)	**(9,125)**
At 31 December 2025	—	232,030	241,172	**473,202**
Net book values				
At 31 December 2025	2,506,134	57,001	89,340	**2,652,475**
At 31 December 2024	2,462,542	60,559	110,436	**2,633,537**

14 Tangible fixed assets (continued)

Charity	Freehold land and buildings £	Computers, furniture and equipment £	Motor vehicles £	**Total £**
Cost				
At 1 January 2025	2,462,542	234,656	292,754	**2,989,951**
Additions	43,592	25,177	37,430	**106,199**
Disposals	–	–	(12,167)	**(12,167)**
At 31 December 2025	2,506,134	259,832	318,017	**3,083,983**
Depreciation				
At 1 January 2025	–	179,584	182,318	**361,903**
Charge for the year	–	28,482	55,484	**83,966**
Disposals	–	–	(9,125)	**(9,125)**
At 31 December 2025	–	208,067	228,677	**436,744**
Net book values				
At 31 December 2025	2,506,134	51,765	89,340	**2,647,240**
At 31 December 2024	2,462,542	55,071	110,436	**2,628,049**

A number of freehold and long leasehold properties are held at book values based on valuations made in 2001 and 2003. As permitted under the transitional provisions of FRS 102 (section 35), the group and charity have elected to use these valuations as deemed cost.

The remaining properties and other tangible fixed assets are held at cost less accumulated depreciation where applicable.

There are likely material differences between the open market values of the charity's land and buildings and their book values. These arise from the specialised nature of some properties and the effects of inflation. The amount of such differences cannot be ascertained without incurring high costs, which, in the opinion of the trustees, is not justified in terms of the benefit to the users of the accounts.

15 Investments

Group and charity	Total 2025 £	Total 2024 £
Listed investments and cash held for re—investment (note a)	**3,260,450**	3,031,303
Insurance bonds (note b)	**139,852**	130,699
Investment properties (note c)	**6,955,001**	6,955,000
Investment in subsidiary undertakings (note d)		—
	10,355,303	10,117,002

a. Listed investments and cash held for re—investment

Group and charity	Total 2025 £	Total 2024 £
Listed investments		
Market value at 1 January 2025	**2,968,518**	2,894,710
Additions at cost	**1,835,604**	385,591
Disposals at book value (see below)	**1,659,991**	(315,815)
Net unrealised gains (losses)	**49,422**	4,091
Market value at 31 December 2025	**3,193,552**	2,968,577
Cash held by investment managers for re—investment	**66,898**	62,726
	3,260,450	3,031,303
Cost of listed investments at 31 December 2025	**2,773,226**	2,729,707

Disposals at book value included above are made up of the following:

Group and charity	Total 2025 £	Total 2024 £
Proceeds	**1,829,157**	351,178
Gains	**(169,166)**	(35,363)
Disposals at book value	**1,659,991**	315,815

Listed investments held at 31 December 2025 comprised the following:

Group and charity	Total 2025 £	Total 2024 £
UK equities	**111,895**	517,835
UK unit trusts	**204,513**	150,332
UK fixed interest	**155,629**	86,988
Overseas equities	**706,020**	648,838
Overseas fixed interest	**603,150**	569,683
Overseas unit trusts	**738,084**	423,772
Property	**460,831**	312,665
Alternative assets	**134,481**	142,058
Emerging economies	**78,950**	116,406
	3,193,552	2,968,577

15 Investments (continued)

b. Insurance bonds

Group and charity	Total 2025 £	Total 2024 £
Market value at 1 January 2025	**130,699**	124,833
Unrealised gains	**9,153**	5,866
Market value at 31 December 2025	**139,852**	130,699

c. Investment properties

Group and charity	Total 2025 £	Total 2024 £
At 1 January 2025 and at 31 December 2025	**6,955,000**	6,955,000

The freehold properties are stated at their fair value based on open market value, which has been determined by the trustees with professional assistance provided by estate agents local to the properties concerned.

Investment properties comprise the following:

- Land and buildings at 6 Woodlands Road, Bickley. This property is included on the balance sheet at £6,000,000.
- Land and buildings at 41 Elizabeth Road, Huyton. This property is included on the balance sheet at £90,000.
- Land and buildings at 3 Parkside Mews, Whitefield. This property is included on the balance sheet at £295,000.
- Land and buildings at 3 Kynaston Road, Bromley. This is included on the balance sheet at £570,000.

d. Investment in subsidiary undertakings

Just Youth, a charity constituted as a charitable trust and registered in England and Wales (Charity Registration Number 1072491) is controlled by the charity by virtue of the fact that it has the same trustees, shares administrative services and carries out work consistent with, and supplementary to, the charity.

15 Investments (continued)

*d. **Investment in subsidiary undertakings** (continued)*

The following is a summary of the accounts of Just Youth for the year ended 31 December 2025, which have been included in the consolidated accounts.

	Total 2025 £	Total 2024 £
Income	**165,779**	159,338
Expenditure	**(145,227)**	(158,631)
Net movement in funds	**20,552**	707
Total funds brought forward	**75,915**	75,208
Total funds carried forward	**96,467**	75,915

Revive CIO, a charity constituted as a Charitable Incorporated Organisation and registered in England and Wales (Charity Registration Number 1183006), is controlled by the charity by virtue of the fact that it has the same *Chair of Trustees* (2024 – *The entire Board of Trustees*), shares administrative services and carries out work consistent with, and supplementary to, the charity.

The following is a summary of the accounts of Revive CIO for the year ended 31 December 2025, which have been included in the consolidated accounts.

	Total Year to 31 December 2025 £	Total Year to 31 December 2024 £
Income	**357,576**	353,387
Expenditure	**(281,476)**	(249,923)
Net movement in funds	**76,099**	103,464
Total funds brought forward	**283,199**	179,735
Total funds carried forward	**359,299**	283,199

16 Debtors

	Group		**Charity**	
	2025 £	2024 £	**2025 £**	2024 £
Amounts due from other Spiritan bodies	**30,908**	154,672	**30,908**	154,672
Amount due from the Generalate of the Spiritans	**2,265**	–	**2,265**	–
Accrued income	**9,388**	8,461	**9,388**	8,461
Other debtors and prepayments	**19,225**	17,480	**1,000**	9,860
	61,786	180,613	**43,561**	172,993

17 Creditors: amounts falling due within one year

	Group		Charity	
	2025	2024	**2025**	2024
	£	£	**£**	£
Deferred income	**244**	262	**–**	–
Accruals	**61,497**	42,155	**53,351**	31,598
Monies administered on behalf of members of the Congregation	**–**	40,972	**–**	40,972
Other creditors	**75,864**	70,355	**74,164**	68,155
	137,605	153,744	**127,515**	140,725

Deferred income comprises grant and lottery income received in advance.

	Group		Charity	
	2025	2024	**2025**	2024
	£	£	**£**	£
Balance as at 1 January 2025	**262**	375	**–**	–
Amount released to income	**(262)**	(375)	**–**	–
Amount deferred in year	**244**	262	**–**	–
Balance as at 31 December 2025	**244**	262	**–**	–

18 Restricted funds

The income funds of the group and charity include restricted funds comprising the following unexpended balances of donations and grants held on trust to be applied for specific purposes.

Group	At 1 January 2025 £	Income £	Expenditure £	Transferred/ Utilised £	At 31 December 2025 £
Mission aid specific appeals	**7,547**	**42,709**	**(43,945)**	**2,000**	**8,311**
Revive - enrichment projects	**144,643**	**269,759**	**(210,682)**		**203,720**
Just Youth — Outreach Programme	**–**	**9,000**	**(1,249)**		**7,751**
City of Angels	**6,828**	**27,005**	**(11,592)**	**–**	**22,241**
Specific Projects	**28,000**	**72,388**	**(26,986)**	**(28,000)**	**45,402**
	187,018	**420,862**	**(294,454)**	**(26,000)**	**287,426**

Charity	At 1 January 2025 £	Income £	Expenditure £	Transferred/ Utilised £	At 31 December 2025 £
Mission aid specific appeals	**7,547**	**42,709**	**(43,945)**	**2,000**	**8,311**
City of Angels	**6,828**	**27,005**	**(11,592)**		**22,241**
Specific Projects	**28,000**	**72,388**	**(26,986)**	**(28,000)**	**45,402**
	42,376	**142,102**	**(82,523)**	**(26,000)**	**75,955**

The specific purposes for which the funds are to be applied are as follows:

Mission aid specific appeals fund

The mission aid specific appeals fund comprised donations that have been raised through appeals for specific charitable projects.

Revive — enrichment projects fund

This fund comprises donations and grants towards specific aspects of the enrichment projects.

18 Restricted funds (continued)

Just Youth – Outreach programme fund
This fund comprises grants towards the integration of young people into the local community and to provide a safe space for their holistic development.

City of Angels fund
This fund comprises donations raised for the Congregation's mission in Brazil.

Specific Projects fund
This fund comprises restricted donations and grants received for specific projects to be completed in the following period.

19 Designated funds
The funds of the group and charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

Group and charity	**At 1 January 2025 £**	**New designations £**	**Transferred/ utilised in the year £**	**At 31 December 2025 £**
Retirement fund	**7,910,000**			**7,910,000**
Overseas retirement fund	**577,500**	**90,000**		**667,500**
Homeless and alcoholics fund	**390,261**	**4,317**		**394,578**
Healthcare fund	**30,000**			**30,000**
	8,907,761	**94,317**		**9,002,078**

Group and charity	At 1 January 2024 £	New designations £	Transferred/ utilised in the year £	At 31 December 2024 £
Retirement fund	7,910,000	—	—	7,910,000
Overseas retirement fund	495,000	82,500	—	577,500
Homeless and alcoholics fund	385,002	5,259	—	390,261
Healthcare fund	30,000	—	—	30,000
	8,820,002	87,759	—	8,907,761

Retirement fund
The retirement fund is set aside by the trustees to look after the priests in their retirement.

Overseas retirement fund
The retirement fund is set aside by the trustees to look after the overseas priests in their retirement.

Homeless and alcoholics' fund
The homeless and alcoholics fund represents monies set aside by the trustees to be used for the aid of the homeless and alcoholics.

Healthcare fund
The healthcare funds are monies set aside by the trustees to look after the priests' health.

20 Tangible fixed asset fund

Group	At 1 January 2025 £	Movement in year £	At 31 December 2025 £
Tangible fixed assets fund	**2,633,537**	**18,938**	**2,652,475**

Group	*At 1 January 2024 £*	*Movement in year £*	*At 31 December 2024 £*
Tangible fixed assets fund	2,518,063	115,474	2,633,537

Charity	At 1 January 2025 £	Movement in year £	At 31 December 2025 £
Tangible fixed assets fund	**2,628,049**	**19,191**	**2,647,240**

Charity	At 1 January 2024 £	Movement in year £	At 31 December 2024 £
Tangible fixed assets fund	2,510,066	117,983	2,628,049

The tangible fixed assets fund represents the net book value of the charity's tangible fixed assets used for the support of the members of the Congregation and their ministry. A decision was made to separate this fund from the general fund in recognition of the fact that the assets are used in the day—to—day work of the group and charity, and the fund value would not be realisable easily if needed to meet future contingencies.

21 Analysis of net assets between funds

Group	General funds £	Designated funds £	Tangible fixed assets fund £	Restricted funds £	Total 2025 £
Fund balances at 31 December 2025 are represented by:					
Fixed assets	**—**	**—**	**2,652,475**	**—**	**2,652,475**
Investments	**1,777,803**	**8,577,500**	**—**	**—**	**10,355,303**
Current assets	**573,706**	**424,578**	**—**	**287,426**	**1,285,711**
Creditors: amounts falling due within one year	**(137,605)**	**—**	**—**	**—**	**(137,605)**
Total net assets	**2,213,904**	**9,002,078**	**2,652,475**	**287,426**	**14,155,884**

21 Analysis of net assets between funds (continued)

Group	*General funds £*	*Designated funds £*	*Tangible fixed assets fund £*	*Restricted funds £*	*Total 2024 £*
Fund balances at 31 December 2024 are represented by:					
Fixed assets			*2,633,537*		*2,633,537*
Investments	*1,629,502*	*8,487,500*			*10,117,002*
Current assets	*669,539*	*420,261*	—	*187,018*	*1,276,818*
Creditors: amounts falling due within one year	*(153,744)*				*(153,744)*
Total net assets	*2,145,297*	*8,907,761*	*2,633,537*	*187,018*	*13,873,613*

Charity	**General funds £**	**Designated funds £**	**Tangible fixed assets fund £**	**Restricted funds £**	**Total 2025 £**
Fund balances at 31 December 2025 are represented by:					
Fixed assets	**—**	**—**	**2,647,240**	**—**	**2,647,240**
Investments	**1,777,803**	**8,577,500**	**—**	**—**	**10,355,303**
Current assets	**324,558**	**424,578**	**—**	**75,955**	**825,091**
Creditors: amounts falling due within one year	**(127,515)**	**—**	**—**	**—**	**(127,515)**
Total net assets	**1,974,846**	**9,002,078**	**2,647,240**	**75,955**	**13,700,118**

Charity	*General funds £*	*Designated funds £*	*Tangible fixed assets fund £*	*Restricted funds £*	*Total 2024 £*
Fund balances at 31 December 2024 are represented by:					
Fixed assets	—	—	2,628,049	—	2,628,049
Investments	1,629,502	8,487,500	—	—	10,117,002
Current assets	447,537	420,261	—	42,375	910,173
Creditors: amounts falling due within one year	(140,725)	—	—	—	(140,725)
Total net assets	1,936,314	8,907,761	2,628,049	42,376	13,514,499

The total unrealised gains as at 31 December 2025 constitute a revaluation reserve as defined by the Charities SORP FRS 102. Movements in unrealised gains during the year were as follows:

	Total 2025 £	Total 2024 £
Unrealised gains included above:		
On listed investments	**420,326**	238,870
On insurance bonds	**64,852**	55,699
On investment property	**4,526,064**	4,526,064
Total unrealised gains at 31 December 2025	**5,011,242**	4,820,633
Reconciliation of movement in unrealised gains		
Unrealised gains at 1 January 2025	**4,820,633**	4,873,542
Gains in respect of disposals in the year	**169,166**	(98,229)
Net (losses) gains arising on revaluation arising in the year	**21,443**	45,320
Total unrealised gains at 31 December 2025	**5,011,242**	4,820,633

22 Leasing commitments

At 31 December 2025, the group had total future commitments under non—cancellable operating leases as follows:

	Motor vehicles	
	2025	2024
Group	**£**	£
Payable:		
Within one year	**944**	13,362
Between two to five years	*471*	—
	1,415	13,362

	Motor vehicles	
	2025	2024
Charity	**£**	£
Payable:		
Within one year	—	11,003
Between two to five years	—	—
	—	11,003

23 Ultimate control and related party transactions

The charity was controlled throughout the period by its Trustees, who are members of The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province.

The same individuals are also Trustees of the subsidiary charity Just Youth, while the Chair of Trustees also chairs the Board of Trustees of Revive CIO.

During the reporting period, the Spiritans made no financial contributions to Revive CIO (2024 - £nil).

The Spiritans received £10,426 from Revive CIO, of which £7,362 related to services provided by members of the Congregation in supporting case backlogs.

As at 31 December 2025, there was no indebtedness between Revive CIO and the Spiritans (2024 - £987).

During the year, the Spiritans contributed £39,518 (2024 - £38,015) to Just Youth as core funding. In addition, the Spiritans provided free use of the Spiritan Youth Centre, representing a gift-in-kind valued at £60,000 (2024 - £60,000). Three Spiritan priests and one seminarian volunteered their time to support the charity. The estimated value of this time, which is not recognised in these accounts, was £90,360 (2024 - £61,160).

At the year end, there was no indebtedness between Just Youth and the Spiritans (2024 - none).

There were no other related party transactions requiring disclosure in the year (2024 - none).