

# ORDER OF AUGUSTINIAN RECOLLECTS - ST. RITA'S CENTRE

England & Wales · Charity number 232501

## Details

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Other names	THE ORDER OF AUGUSTINIANS RECOLLECTS (OTHERWISE KNOWN AS THE ORDER OF RECOLLECTS OF ST AUGUSTINE), ST RITA'S CENTRE, ST RITAS
Status	Registered
Legal form	Other
Registered	1964-04-02
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address  
Tozers  
North Door  
Broadwalk House  
Southernhay West  
Exeter  
EX1 1UA

Phone 01392207020

## Activities

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**Objects:** FOR THE MAINTENANCE AND ADVANCEMENT OF THE ROMAN CATHOLIC CHURCH BY PREACHING TEACHING AND OTHER MEANS AND HAS AMONGST ITS PRINCIPAL OBJECTS THE TAKING CARE OF MISSIONS AMONG THE FAITHFUL.

**Activities:** The Order carries out pastoral work in Catholic parishes in Honiton and Ottery St Mary, as well as leading a life of prayer, giving retreats, preaching, caring for its retired friars and promoting vocations to priesthood and religious life. At St Rita's Centre Honiton, the main place of devotion to St Rita in England, it provides high quality en-suite accommodation and conference facilities.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

- **Area of benefit:** NATIONAL
- Cornwall
- Devon
- Dorset

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£256,458	£344,270	-	-
2023-12-31	£247,003	£297,213	-	-
2022-12-31	£289,698	£259,694	-	-
2021-12-31	£250,682	£220,984	-	-
2020-12-31	£240,643	£220,312	-	-

## Trustees

Name	Role	Appointed
<b>REVEREND GERALD WILSON OAR</b>	Chair	
REV HUGH MARY CORRIGAN OAR		
Rev Carlos Abajos Eguileta OAR		2018-05-23
Rev Jose Manuel Romero Hernandez OAR		2018-05-23

## Linked charities

- THE ORDER OF AUGUSTINIAN RECOLLECTS (232501-1)

**ORDER OF AUGUSTINIAN RECOLLECTS - ST. RITA'S CENTRE**

England & Wales - Charity number 232501

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# Accounts

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**Order of Augustinian Recollects St. Rita's Centre**

**Report and Financial Statements**

**Year Ended 31 December 2022**

**Registered Charity Number: 232501**

# Order of Augustinian Recollects - St. Rita's Centre

Year Ended 31 December 2022

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# Order of Augustinian Recollects - St. Rita's Centre

## Report of the Trustees

31 December 2022

The Trustees are pleased to present their report and financial statements for the year ended 31 December 2022.

They financial statements comply with the Charities Act 2011, the terms of the Trust as described below and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

### Objectives, Activities and Public Benefit

The Charity carries on part of the work of the religious order known as the Order of Augustinian Recollects in England. Its members (commonly called 'friars') form the 'Delegation of England', which is part of a wider Province of the Order based in Spain.

We share our Order and Provinces Vision and Mission:

#### **Order's Vision**

*This Project of Life and Mission of the Order wants to be an answer to what the Lord asks of us today as Augustinians, and is guided by this Vision that we want to achieve:*

- 1. Summoned within the Church by the Spirit of the Lord, we follow Christ in communion with our brothers until we become one soul and one heart directed towards God.*
- 2. We are men of community. The community is for us a gift to be celebrated and a project to be built from our different cultural backgrounds. We live fraternal life in community, overcoming individualism, sharing life, prayer, and work, enjoying the happiness of being together and living its demands faithfully.*
- 3. We are members of the People of God, missionary disciples. We contribute to the communion within the Church living our charism. We willingly stay and go wherever the Church needs us, and we want to serve it, especially among the poorest.*
- 4. We love prayer. We are men of faith who pray together, and who, following the teaching of St Augustine and our recollect tradition, listen to the Word and share our experience of God in community.*
- 5. We want to follow the Christ who made himself poor for us. We need little and we have the goods in common. We live with austerity, caring more about the common good than about our own's, and we always give thanks to the Lord for all his gifts, sharing them with the poor and needy.*
- 6. We live the service of authority and obedience out of charity, promoting trust and mutual dialogue.*
- 7. We have a common Apostolic Project. We all feel co-responsible for the apostolic work entrusted to the community. We program, execute, and evaluate in community.*
- 8. We seek Jesus Christ, the Truth. We try to be consistent in our life and mission, giving prophetic witness to a contemplative, community and apostolic life.*
- 9. We value and dedicate time to community study, reading and reflection and create spaces for dialogue with the world and contemporary culture.*
- 10. We are Prophets of the Kingdom. We proclaim with joy and hope the Gospel that gives life. We witness with our lives to the realization, not yet accomplished, of the Father's*

# Order of Augustinian Recollects - St. Rita's Centre

## Report of the Trustees (Cont'd)

31 December 2022

*creational project; we denounce injustices and prefer to abide poor among the poor and the needy.*

### **Province's Vision**

*1. We are religious striving to mature as persons in each of the stages of our spiritual life and growth, taking advantage of all the resources and life experiences that could help us to turn to the Lord and to grow, always seeking the personal spiritual accompaniment, in a community in which we love, respect, correct and challenge one another.*

*2. We are religious who hand over to God, whatever He asks of us to serve our brothers in the community and to serve faithfully the Church as good servants. We prepare ourselves for this by regular contact with God in prayer, study and continuous formation.*

*3. We are friars who desire with all our being to be moulded in the Augustinian recollect spirituality, which God has given us, whose riches we value and want to share with those who are called to live our life and with those who are called to sanctify themselves by living this spirituality in the world.*

*4. We are friars who are not happy in remaining in abstract principles, but want to take concrete commitments that manifest our love of God and our desire to fulfil his will: challenging young people who need to define their vocational options, welcoming them in our communities, accompanying them, sharing with them our experience and, above all, offering them a testimony of a demanding and coherent life.*

*5. We are consecrated people who are willing to go to any country or place that holy obedience asks of us, to strive for the great apostolic challenge, accepting demanding ministries and experiences as good news.*

*6. We are consecrated people who wish to share with the Church their mission, to fulfil it in permanent communion with the laity and to offer them patterns of growth and training so that they also become evangelizers, assuming the challenge of the education and formation of the young.*

*7. We are friars who consider the common life and our mutual encouragement in community life as something fundamental to our charism and spirituality. So, we wish that our Priors have the possibility of training in accompaniment of their brothers in order to guide and help them and their communities to discern.*

*8. We are friars who wish to unite our strengths and have at our disposal the tools and structures that are in line with those of the Order which can help us to be creators and animators of our life and activities.*

*9. We are consecrated people who wish to live the evangelical poverty, especially by putting in common our goods and sharing them with solidarity with the poor and in the social projects which we assume with responsibility.*

*10. We are consecrated people who assume as a challenge to share our life and mission, in a particular way in the United States rearranging our communities to serve the ministries with the highest quality and establishing the most suitable way of living our charism in community.*

### **Mission**

*Our mission is to live and proclaim the Gospel, giving testimony of a contemplative and fraternal life, in the service of the Kingdom and in shared mission with the laity.*

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2022**

*We try to spread our spirituality and the devotion to our saints who have incarnated it along the ages, as different models of putting our Charism into practice.*

The Trustees continue to carry out pastoral work both in the Catholic parishes of Holy Family, Honiton and St. Anthony, Ottery St Mary and at St Rita's Centre Honiton, as well as leading a life of prayer, giving retreats, preaching, caring for the Order's retired friars and promoting vocations to priesthood and the religious life. The Charity also provides priests elsewhere where possible.

At its Pastoral Centre at St Rita's, the Charity provides high quality en-suite accommodation for about 30 people and conference facilities for more.

St Rita's Centre is the main place of devotion to St Rita in England. The stained-glass windows in the chapel there are central to its design, creating a beautiful and fitting shrine to one of the Order's patrons. The Charity provides a centre where people can find inner peace which often eludes them in life.

The Charity's main objective for the year was to continue that work in the face of a gradually diminishing number of Recollects. This has been achieved by careful allocation of human and financial resources according to greatest need.

The Trustees have reviewed their objectives and activities to ensure they continue to reflect the Charity's aims. In carrying out this review they have considered the Charity Commission's general guidance (since revised) on public benefit.

### **Personnel**

At the end of the year under review, the Delegation of the Order consisted of ten ordained priests and one brother working in different ministries in England. Of these, four priests and one brother were based at St Rita's.

The friars meet for their prayer in common, meditation and the Divine Office in the morning, at midday and in the evening, and for their monthly meetings. As well as Delegation meetings of all the friars, there are informal gatherings which contribute to the spirit of community in the Delegation and thus to our wider pastoral work.

The Charity is committed to supporting its members who have spent most of their working lives in the furtherance of its aims, either voluntarily or by covenanting earned income from outside employment.

The Charity does not to any material extent depend on volunteers for the provision of its pastoral work, other than in the context of the parishes which it administers on behalf of the local Diocese.

The Trustees have not set any specific measurable targets since the nature of the Charity's work does not lend itself to such detailed analysis. However, that work continues very satisfactorily despite limited resources. The Trustees have not been able to set aside a designated fund for retirement or establish a reserve against shortfalls in income.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2022**

The Centre provides facilities for parish groups, retreats, youth groups, ecumenical groups and individuals seeking the chance to be at peace with God. The Centre remains very popular and is heavily booked. It has proven a considerable boost to the Order's work in England.

St Rita's Centre is being well used by Diocesan groups, religious and ecumenical groups and individuals for private retreats and for youth gatherings, with three retreat days for religious each year and a variety of other gatherings and meetings.

### **Achievements and Performance**

#### *Pastoral Activity Events 2022*

We have been able to have this year at least the annual retreat in common with the brothers of the Delegation who were able to come. This year we the privilege of having Fr Henry who is an expert of St Augustine. It was a wonderful retreat.

These days of retreat and fraternal coexistence were for all the brothers like an oasis in the midst of an already long period of accumulated stress and isolation during all the time of restrictions. These occasions are a great opportunity for all the religious of the Delegation to get together to pray and meet fraternally.

#### *Pastoral Activity in Honiton*

The community is divided into three main areas: Parishes, Promotions and the Centre.

#### *St Rita's Centre*

The purpose of St Rita's is now totally recognised throughout Plymouth Diocese. We are primarily a Retreat Centre but we also offer our services to the local community. The Centre has become a meeting place for the religious of the Diocese. We also host all the local Deanery days. We ran the usual parish 'Days of Recollection'; Lent and Advent retreats with PowerPoint projection and meditations. We have taken a few private visitors but at the moment we only accept priests and nuns for individual retreats.

Regarding the concrete applications of our Life and Mission Project, and its priority objective of being promoters of communion within the local Church and the Order, we can say that this year we have been able to offer an adequate space for many of the Diocesan activities and organizations who have opted for the availability, services, prices, discounts and security offered by St. Rita's Centre in these times of post pandemic. We have hosted meetings and gatherings of Diocesan Caritas, Catholic schools, meetings and camps for young people of the Diocese, meetings of the committee for the support of the Diocesan Clergy, annual diocesan retreat of the Legion of Mary, events of the Catholic Women League and meetings of the Diocesan Presbyteral Council of the Bishop.

# Order of Augustinian Recollects - St. Rita's Centre

## Report of the Trustees (Cont'd)

31 December 2022

### Achievements and Performance (continued)

#### *St. Rita's Promotions*

During 2022 we continued our promotion of St. Rita's Centre and St. Rita.

This year we continued with the Novena to St. Monica and St. Augustine to pray for the conversion and sanctification of ourselves and our loved ones. This new novena and the seven Masses in honour of St. Nicholas of Tolentino are added to the novenas of Our Lady of Consolation and St. Ezekiel Moreno, so that from August 11 to September 10 we are linking all these Augustinian-Recollect novenas forming what we have presented to our devotees as the Augustinian Recollect Holy Month.

With this novena to St. Monica and St. Augustine we have completed the list of our most representative saints, helping in turn to better understand the origin of devotion to Our Lady of Consolation, and offering to so many mothers and grandmothers who write to us asking for prayers for their loved ones, an instrument to channel and ask together for the conversion of their husbands, children and grandchildren.

We offer online our novenas and newsletter on our website: [www.stritascentre.org](http://www.stritascentre.org) and through our Facebook page.

#### *Honiton – Holy Family Parish*

*Parish Priest: Fr. Jose Romero O.A.R.*

The parish continues to be active in all areas of the Liturgy, social and charitable works.

The parish encourages parishioners to take part in the Parish life in its different aspects.

- The parish has a Parish Council and a Finance Committee.
- There was a Confirmation group who after a year of formation received the Sacrament from the hands of Bishop Mark O'Toole.
- Every week the elder and sick are visited in their homes to receive the sacraments.
- Our flower arrangers provide an abundance of floral display through the year and there is a church-cleaning rota.
- There is a small choir that sustains the chant of the assembly during Sunday Mass/
- Some parishioners serve as offertory collectors, counters and bank the takings each week.
- Tea and coffee is served every Sunday in the parish hall.
- Lent & Advent penitential services are held.
- There is a parish newsletter prepared each week by the secretary.
- The church hall is in regular use bringing in some extra income.
- Regular parish parties are arranged, enabling everyone to meet socially.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2022**

### **Achievements and Performance (continued)**

*Ottery St Mary- St Anthony's Parish*

Parish Priest: Fr. Frank Umendia O.A.R.

St Anthony's continues with the usual parish activities and is very involved with Church Together in Ottery. Parishioners are encouraged to be proactive within the parish taking on responsibility for certain aspects of parish life. We are very fortunate to have a Deacon in our parish.

- We have rotas for Church openers (Porters), readers and Eucharistic ministers.
- Our flower arrangers provide an abundance of floral display through the year and there is a church-cleaning rota.
- Some parishioners serve as offertory collectors, counters and bank the takings each week.
- The parish has a very active Parish Council and a Finance Committee.
- There is a weekly parish newsletter.
- Due to the pandemic and the works of remodeling of the temple the pastoral and liturgical activity are reduced to the essential.

### **The Secular Fraternity of the Order**

The Secular Fraternity of the Order, established on 30th November 2004 at St Rita's Centre, continues to grow. We have been able to promote a close and affectionate relationship between the members during the meetings. His promise was received by Father Prior and the preaching was carried out by Fr. Hugh Corrigan, spiritual director of the Fraternity. The members of our Secular Fraternity also participated in the closing Mass of our annual retreat and the subsequent fraternal meal.

### **Retirement Fund**

In 2005, the Trustees sought advice on the size of retirement fund needed to provide for those no longer engaged in pastoral or educational work, or who have left the Order but for whom continuing support is required, according to the Order's obligations and resources. No specific sum is allocated for the latter purpose, since it is not possible to quantify amounts due. No commitments or guarantees have been given in this or any other respect. It was decided that, having regard to sums owed to its connected charity, there was no foreseeable possibility of creating a retirement fund.

Other than stated above, there have been no material changes in the objectives or policies of the Order. No other important events affecting the Charity have occurred between the date of the Balance Sheet and the date of this Report.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2022**

### **Financial Review**

The Order does to some extent depend on voluntary donations, some rents and the very occasional legacy to sustain its work. For the purposes of these accounts, no value has been placed on the administration and other services provided by members of the Order.

The Order does not currently engage in fund-raising as such. Historically the Order has been grateful for voluntary donations and legacies to sustain its work. This is in part promoted by a regular 'Letter to our Friends' which is sent to our many benefactors in England, Wales and Ireland. We are very grateful to them for their financial and prayerful support.

The Statement of Financial Activities shows a surplus of £30,004 (2021: surplus of £29,698) after depreciation of £31,367. There was an increase in donations which includes £126,762 of legacy income. Income from the pastoral centre decreased but parish income and rental income remained consistent. The charity relies largely on voluntary donations from parishioners and those who use the centre. The benefactors to St Rita's is a great help.

The Balance Sheet shows total net assets of £426,455 (2021: £396,451). The net book value of the charity's tangible fixed assets (comprising freehold properties, motor vehicles and fixtures and equipment which are essential to the day-to-day work of the charity and to the care of its members) is well below £1m. Their value is not regarded as realisable in order to meet the ongoing costs of the charity. Also, no value is attributed to the church building which is a heritage asset.

There are no free reserves available to support the work of the charity as creditors substantially exceed cash and investments. So, the charity is heavily dependent on the continuing support of its sister charity as mentioned below.

The Order continues to review its finances, facilities and needs in order to match future income with expenditure, having regard to the increasing number of retired priests especially as to provision for those who need nursing care either now or in the future.

Ideally, the Trustees would aim to build the charity's free reserves to an equivalent of between 2 and 6 months' expenditure, but they acknowledge that the charity's reserves fall considerably short of this target at present. This situation has arisen following the very significant investment in the charity's freehold property over recent years and the losses suffered over the last few years. But, this investment was deemed essential in order to enable the charity to fulfil its objectives and it is felt that the investment has proved to have been very worthwhile, pastorally if not financially.

In 2001 the separate Charity, The Order of Augustinian Recollects Charitable Trust, based in Honiton, Devon, made an interest-free loan to the Charity to fund the upgrading of St Rita's Centre. This amounted to £478,288 at 31 December 2022. Both charities have the common purpose of the maintenance and advancement of the Roman Catholic Church by preaching, teaching and other means and have, amongst their principal objects, the taking care of missions among the faithful. The Order does not make grants other than occasional small donations to related charities.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2022**

### **Financial Review (continued)**

#### **Investment powers and performance**

The Trustee Act 2000 applies to any investments that the Trustees may make. The Trustees' policy on investments is that, where possible, surplus funds after repayment of borrowing from the Provincial House should be invested so as to give a balance of capital growth and income in order to sustain the work of the Centre, but no such surplus is currently foreseen and there are currently no investments.

#### **Risk Management**

The Trustees have identified any major risks facing the Charity and taken such steps as they can to mitigate them. However, at present the greatest risks to the Order are the lack of candidates from the UK or Ireland under training for the religious life and the consequent lack of priests and brothers able to run St. Rita's Centre and the Order's other charitable works or to provide nursing or other care for those friars who have retired.

#### **Reserves policy**

The Trustees have examined the need for free reserves i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. The Trustees consider that, given the nature of the charity's work, the level of free reserves should be up to 6 months' ongoing expenditure.

There is also a need to provide for the increasing numbers of retired religious and the cost of nursing care when fewer religious are able to earn an income. However, that target is considered unattainable at the present time as the priority is to maintain the Centre as relatively low-cost.

There are in fact no free reserves at 31 December 2022.

#### **Plans for the Future**

The Order continues to review its spending plans and needs and makes every effort to manage its existing assets as efficiently as possible in order to generate the income necessary to achieve the Charity's aims including provision for priests in retirement. In the short to medium term they are satisfied that all the charity's obligations can be met as they occur.

In common with other religious orders, the Order has continued carefully to review both its resources and its future role in this country. The Order intends to remain actively involved in the advancement of its religious and other charitable objects. No material change is proposed, although much will depend on the continuing good health of the remaining active friars.

The intention of the Trustees is to continue to provide pastoral work at the Centre and, over time, to repay the balance on the long-term loan from The Order of Augustinian Recollects Charitable Trust. It is then the intention that the charity will build up free reserves. In the meantime, the charity is dependent on the continuing support of The Order of Augustinian Recollects Charitable Trust - support which the Trustees have no reason to believe will be withdrawn.

## **Order of Augustinian Recollects - St. Rita's Centre**

### **Report of the Trustees (Cont'd)**

**31 December 2022**

An assembly of all the friars with the Provincial is planned for the year 2023. This will be held in Here at St Rita's Centre and will discuss the future of our work here in England.

As noted above, the Order will continue to resist pressure from the Local Authority for further land to be released. The Trustees must protect the peaceful and serene objectives of the retreat/conference facilities for which St Rita's is known.

### **Structure, Governance and Management**

#### **Conveyance and Settlement dated 31 May 1934**

The Order of Augustinian Recollects charity for St. Rita's Centre is an unincorporated charitable association established by virtue of the above Deed, whereby the then Bishop of the Roman Catholic Diocese of Plymouth conveyed a 14-acre property called Broomhills at Honiton, Devon, to trustees of the Order of Augustinian friars or 'Recollects', to be held firstly for the purpose of erecting and equipping a public church serving 120 people (in addition to members of the Order), on a site and to a specification to be agreed with the Bishop, for the Roman Catholic community in and around Honiton.

A Church was duly built with a parish hall. In carrying out its mission there at its own expense, the Order must "*conform to all lawful directions of the Bishop*". If the Order were to leave Honiton, then it must give 12 months' notice and convey the Church, together with the site of the Church and grounds together totalling between a third and a half of an acre as the site of a Presbytery, to Plymouth Diocese. Alternatively, the Order may offer the Bishop a properly equipped replacement Church and site not more than ½ a mile from Honiton Post Office.

Subject to the above, the property is held for the charitable purposes of the Order, namely the "*maintenance and advancement of the Roman Catholic Church by preaching, teaching and other means and.....the taking care of Missions among the Faithful*" (as in the Deed).

In addition to building the Church and hall (with the aid of contributions from a small parish community and trust funds by other trustees held on its behalf), the Trustees created a College or Seminary first called St Joseph's Missionary College and later St. Rita's College but now it is a residential centre known as St. Rita's Centre.

#### **Conveyance and Settlement dated 19 March 1935**

Land adjoining St. Rita's, known as Broomhills Park, was conveyed to the Trustees on 19 March 1935, "*upon trust to allow the same to be used in connection with St. Joseph's Missionary College aforesaid for the general purposes of the charitable work of the said Religious Order as carried on thereat but so long only as the said Missionary College or some other charitable work of the said Religious Order shall be carried on at Honiton by the said Religious Order*".

There is a provision that, if the Order is no longer still active in Honiton, the property (or the capital representing the same) will form part of the endowment of another trust (held for the Roman

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2022**

Catholic parish at Honiton by Plymouth Diocese) which does not benefit the Order. It therefore created a permanent endowment.

The permanent endowment charity created by the 1935 Conveyance is registered as a subsidiary charity of the above trust for the general purposes of the charitable work as carried out by the Order at Honiton. The Conveyance is silent as to powers of the Trustees, who are appointed as above.

In 2002 the name of the charity was changed to "Order of Augustinian Recollects – St Rita's Centre" to differentiate the charity and its subsidiary trust from the other Order of Augustinian Recollects charity (number 237522) administered by the same trustees.

### **Governance**

The charity is part of an international Order, founded in 1588, of Roman Catholic friars or Recollects who have taken vows for the religious life, many of them as ordained priests. The Order's work in England, which began in the early 1930s, is carried out within what is known to the Order as the 'Delegation of England' under the direction of the Delegate Provincial. He is supported and advised by two elected Counsellors and a Delegation Procurator (Bursar) whom he appoints. As the Delegation is part of a wider Province he in turn submits annual reports to a Provincial of the Order based in Spain.

The Delegate Provincial, as a Major Superior of the Augustinian Recollects, has significant powers as to the acceptance and dismissal of candidates to the Order and as to the disposition of Recollects within the Order's houses in England. He has delegated powers to spend up to £3,000, or £25,000 with the permission of his Council, for the Order's charitable purposes, but he must refer to his superiors in Spain and/or to the friars in England before authorising the Trustees to dispose of property permanently.

In accordance with the Order's own Rules and Constitutions, in addition to their regular meetings as Trustees the Council meets regularly to advise the Delegate Provincial on matters concerning the charity and formal decisions affecting its charitable activities are taken at regular meetings of the Trustees, most of whom serve on the Council.

### **Recruitment and Appointment of Trustees**

The Conveyance and Settlement is silent as to powers of the Trustees. Retiring and continuing Trustees therefore appoint new Trustees under statutory powers, but on the recommendation of the Delegate Provincial. They always include the Prior of St Rita's. Given its nature, it is not considered appropriate to recruit trustees from outside the Order and no policy has been adopted in that regard. No specific training has been given to the Trustees but they have sufficient access to professional and practical advice, especially as members of the Conference of Religious, to understand their responsibilities as charity trustees.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2022**

### **Financial Governance**

The Delegation Procurator administers certain funds on behalf of the Order as a whole, again under the direction of the Delegate Provincial. Each year, he submits to the Delegate Provincial and his Council a formal account of his administration of those funds in accordance with the Order's

own Rules and Constitutions, in addition to their regular meetings as Trustees. The Council meets regularly to advise the Delegate Provincial on matters concerning the Order and formal decisions affecting its charitable activities are taken at regular meetings of the Trustees, most of whom serve on the Council.

St. Rita's Centre is administered on behalf of the local Superior or Prior who is answerable, as are the Trustees, to the Delegate Provincial and his Council under the Order's Rules and Constitutions. The Prior has delegated powers to spend up to £800 or £2,000 with the permission of his Council.

Little cash is held, and donations and other receipts are invariably by cheque, as is most expenditure. Internal controls over cash, donations and expenditure are therefore considered adequate.

### **Key management personnel remuneration**

The trustees consider that the Board of Trustees comprise the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis.

Part of the charity's purposes is to provide for the essential needs of all members of the Order who, by taking vows of poverty, have renounced all personal rights to income and capital. The living costs of the Trustees are therefore borne by the charity in the same way as those of other priests and they receive no benefit by virtue of their position as trustees.

### **Connected Charities**

Other than the Order of Augustinian Recollects Charitable Trust (charity number 237522) there are no related parties or connected charities associated with the Charity, although it continues to work closely with the Roman Catholic Diocese of Plymouth and other charitable bodies. The Prior, Fr Gerald Wilson, is the Vicar for Religious for the Diocese of Plymouth and as such advises the Bishop on matters concerning religious communities in the Diocese.

# Order of Augustinian Recollects - St. Rita's Centre

## Report of the Trustees (Cont'd)

### Reference and Administrative Information

#### Principal Office

St Rita's Centre  
Ottery Moor Lane  
Honiton  
EX14 1AP

#### Trustees

Father Carlos Abajos  
Father Gerald Wilson  
Father Hugh Corrigan  
Fr Jose Romero.

#### Delegation Council

Father Carlos Abajos (1<sup>st</sup> Counsellor)  
Father Gerald Wilson  
Father Hugh Corrigan (2<sup>nd</sup> Counsellor)

#### Provincial Delegate for England

Father Gerald Wilson

#### Delegation Procurator (Regional Bursar)

Father Gerald Wilson  
St Anne's  
363 Kennington Lane  
Vauxhall  
London SE11 5QY

#### Solicitors

Tozers LLP  
Broadwalk House  
Southernhay West  
Exeter  
EX1 1UA

#### Principal Bankers

HSBC Bank Plc  
86 High Street  
Honiton  
EX14 8JN

#### Independent Examiner

Neil Hitchings FCA  
Francis Clark LLP  
Centenary House  
Peninsula Park  
Rydon Lane  
Exeter  
EX2 7XE

#### Investment Advisers

M & G Investment Management Ltd  
7th Floor, 3 Minster Court  
Great Tower Street  
London, EC3R 7XH

#### Insurance Broker

D E Ford  
Poppleton Grange  
Low Poppleton Lane  
York  
YO26 6GZ

#### Registered Charity Number

232501

# Order of Augustinian Recollects - St. Rita's Centre

## Report of the Trustees (Cont'd)

31 December 2022

### Trustees' responsibilities in relation to the financial statements

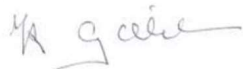
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on **30 October** 2023 and signed on their behalf by:



Fr Gerald Wilson OAR  
Trustee

## Order of Augustinian Recollects - St. Rita's Centre

### Independent examiner's report to the trustees of the Order of Augustinian Recollects – St Rita's Centre

I report to the trustees on my examination of the accounts of the Order of Augustinian Recollects – St Rita's Centre (the Trust) for the year ended 31 December 2022.

#### Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

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

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

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

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

Signed:



Neil Hitchings FCA  
Independent Examiner  
Francis Clark LLP  
Chartered Accountants  
Centenary House  
Peninsula Park  
Rydon Lane  
EXETER  
EX2 7XE

30 October 2023

## Order of Augustinian Recollects - St. Rita's Centre

### Statement of Financial Activities (SOFA)

Year Ended 31 December 2022

	Notes	Permanent Endowment £	Unrestricted Funds £	Total 2022 £	Total 2021 £
<b>Income</b>					
Donations and legacies	3	-	179,555	<b>179,555</b>	115,332
<i>Income from charitable activities</i>					
Pastoral Centre and similar income	4	-	95,759	<b>95,759</b>	99,992
Rental income	5	-	7,804	<b>7,804</b>	7,804
Other income	6	-	6,580	<b>6,580</b>	27,554
<b>Total income</b>		-	289,698	<b>289,698</b>	250,682
<b>Expenditure</b>					
Expenditure on charitable activities	7	-	259,694	<b>259,694</b>	220,984
<b>Total expenditure</b>		-	259,694	<b>259,694</b>	220,984
<b>Net movement in funds for the year</b>		-	30,004	<b>30,004</b>	29,698
<b>Reconciliation of funds</b>					
Total funds at 1 January 2021		21,207	375,244	<b>396,451</b>	366,753
<b>Total funds at 31 December 2022</b>		<u>21,207</u>	<u>405,248</u>	<b><u>426,455</u></b>	<u>396,451</u>

All comparative Income and Expenditure are attributable to unrestricted funds.

# Order of Augustinian Recollects - St. Rita's Centre

## Balance Sheet

31 December 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	10		<b>752,367</b>		763,606
<b>Current assets</b>					
Stock	11	<b>13,055</b>		10,417	
Debtors	12	<b>7,327</b>		15,888	
Cash at bank and in hand	13	<b>137,292</b>		107,545	
			<b>157,674</b>		133,580
<b>Creditors:</b> amounts falling due after more than one year	14		<b>(5,298)</b>		-
<b>Net current assets</b>			<b>152,376</b>		133,580
<b>Creditors:</b> amounts falling due after more than one year	14		<b>(478,288)</b>		(501,005)
<b>Net assets</b>			<b>426,455</b>		396,451
<b>The funds of the charity</b>					
<b>Capital fund</b>					
Permanent Endowment	15		<b>21,207</b>		21,207
<b>Unrestricted funds</b>					
Income fund	15		<b>199,072</b>		161,214
General fund	15		<b>206,176</b>		214,030
<b>Total unrestricted funds</b>			<b>405,248</b>		375,244
<b>Total charity funds</b>			<b>426,455</b>		396,451

Approved by the Board of Trustees on 30/10/2023 and signed on its behalf by

Fr Gerald Wilson OAR

Trustee



# Order of Augustinian Recollects - St. Rita's Centre

## Notes forming part of the financial statements

### Year Ended 31 December 2022

#### 1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### a. Basis of preparation

The financial statements 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 UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has been withdrawn.

St Rita's Centre meets the definition of a public benefit entity under FRS 102.

Having considered all relevant factors and taking into account the continuing support of the charities sister entity, the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Assets and liabilities are initially recognised at historical or transaction value unless otherwise stated in the accounting policy note.

Separate accounts are maintained for the pastoral and other activities carried out as follows:-

St. Rita's Youth & Pastoral Centre  
St. Rita's Promotions

The financial statements include the transactions, assets and liabilities of these accounts.

# Order of Augustinian Recollects - St. Rita's Centre

## Notes forming part of the financial statements (continued)

### Year Ended 31 December 2022

#### b. Accumulated Funds

The accumulated funds, represent the following:-

- **Income Fund (Unrestricted)**  
The aggregate of net incoming resources since the trust was founded.
- **General Fund (Unrestricted)**  
Land and property in respect of the settlement and conveyance dated 31 May 1934, plus subsequent additions at cost, less accumulated depreciation.
- **Permanent Endowment**  
Land in respect of the settlement and conveyance dated 19 March 1935.

#### c. Fixed Assets

The charity has opted to treat previous revaluations of property as deemed cost on transition to FRS102.

Tangible fixed assets are recorded at cost. Impairment reviews are performed where there is an indication that an impairment has occurred. Fixed assets costing less than £500 are not capitalised.

#### d. Depreciation

Assets are depreciated over their estimated useful lives as follows:-

- |                                     |                      |
|-------------------------------------|----------------------|
| • Freehold property, excluding land | 2% straight line     |
| • Motor vehicles                    | 25% reducing balance |
| • Fixtures, fittings and equipment  | 15% reducing balance |

#### e. Creditors (greater than one year)

The interest free loan from the Order of Augustinian Recollects (a sister charity) is considered to be a public benefit entity concessionary loan and as such it is recognised as due greater than one year (in line with the substance of the arrangement) and no discounting is applied.

The loan will be repaid when funds become available to do so.

#### f. Income

Income is recorded on a receivable basis. Income from bequests and legacies is recognised when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

# Order of Augustinian Recollects - St. Rita's Centre

## Notes forming part of the financial statements (continued)

### Year Ended 31 December 2022

#### g. Expenditure

Expenditure is recorded on an accruals basis and has been classified under headings that aggregate all costs related to that category.

- Charitable expenditure comprises those costs incurred by the charity in order to meet its charitable activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

#### h. Value Added Tax

The Trust is not registered for Value Added Tax (VAT). Expenditure in these financial statements therefore includes VAT paid where appropriate.

#### i. Trustee Benefits

Part of the charity's purposes is to provide for the essential needs of all members of the Order who, by taking vows of poverty, have renounced all personal rights to income and capital. The living costs of the Trustees are therefore borne by the charity in the same way as those of other priests and they receive no benefit by virtue of their position as trustees.

#### j. Administration

For the purposes of these accounts, no value has been placed on the administration and other services provided by members of the Order.

## 2. Status of Trust

The Trust was created by a Conveyance and Settlement of over 14 acres of land known as Broomhills Park, Honiton, from the Roman Catholic Bishop of Plymouth, dated 31 May 1934.

The terms of the Conveyance required the Trustees to erect and complete a Church with seating accommodation for 120 persons and to provide (premises) for the members of the Order of St. Augustine Recollects for its charitable purposes. The Order has existed since 1588 and is devoted to the maintenance and advancement of the Roman Catholic Church by preaching, teaching and other means and has amongst its principal objects the taking care of missions among the faithful.

The Conveyance also required the church and certain land to be vested in a Trust, as directed by the Bishop of Plymouth, for the general charitable purposes of the Roman Catholic Diocese at Honiton, should the Order withdraw from the mission there. A further 7 acres of land at Broomhills Park was conveyed to the Trustees by Leonard Cecil Colin Lindsay on 19 March 1935. The terms of the Conveyance required the Trustees to use the land in connection with St. Joseph's Missionary College (now St Rita's Centre) for the general purposes of the charitable work of the Order of Augustinian Recollects carried on in Honiton.

# Order of Augustinian Recollects - St. Rita's Centre

## Notes forming part of the financial statements (continued)

### Year Ended 31 December 2022

The terms of this Conveyance and Settlement require the land, including proceeds of sale of any part of it, to vest in trustees (who were not members of the Order) of a Trust created by Mr Lindsay's Conveyance of 27 October 1931, should the Order withdraw from Honiton.

In 2002 the Trustees resolved to change the name of the charity to "Order of Augustinian Recollects – St Rita's Centre" to differentiate the charity from the other charity administered by the same trustees.

#### 3. Donations and legacies

	Permanent Endowment	Unrestricted Funds	Total 2022	Total 2021
	£	£	£	£
Donations - general	-	44,935	<b>44,935</b>	56,372
Collections	-	3,858	<b>3,858</b>	1,945
Legacies	-	126,762	<b>126,762</b>	2,000
Government grants	-	4,000	<b>4,000</b>	55,015
	-	179,555	<b>179,555</b>	115,332

#### 4. Pastoral Centre and similar income

	Permanent Endowment	Unrestricted Funds	Total 2022	Total 2021
	£	£	£	£
Pastoral Centre income	-	49,992	<b>49,992</b>	57,649
Parish income	-	17,039	<b>17,039</b>	16,017
Repository	-	12,402	<b>12,402</b>	11,806
Donated earnings of members	-	4,680	<b>4,680</b>	4,262
Stipends	-	11,646	<b>11,646</b>	10,258
Stole fees	-	-	-	-
	-	95,759	<b>95,759</b>	99,992

#### 5. Rental income

	Permanent Endowment	Unrestricted Funds	Total 2022	Total 2021
	£	£	£	£
Rental income	-	7,804	<b>7,804</b>	7,804
Printing and duplicating	-	-	-	-
	-	7,804	<b>7,804</b>	7,804

## Order of Augustinian Recollects - St. Rita's Centre

### 6. Other income

	Permanent Endowment £	Unrestricted Funds £	Total 2022 £	Total 2021 £
Sundry income	-	6,580	<b>6,580</b>	27,554

### 7. Analysis of expenditure on charitable activities

	Permanent Endowment £	Unrestricted Funds £	Total 2022 £	Total 2021 £
Salaries	-	88,434	<b>88,434</b>	88,359
Fathers' allowances	-	3,183	<b>3,183</b>	1,987
Repository	-	3,833	<b>3,833</b>	3,312
Office Costs	-	23,725	<b>23,725</b>	26,647
Food	-	25,897	<b>25,897</b>	21,004
Chapel and books	-	1,777	<b>1,777</b>	1,398
Advertising	-	327	<b>327</b>	357
Travel	-	1,290	<b>1,290</b>	919
Motor	-	4,549	<b>4,549</b>	4,347
Household	-	7,339	<b>7,339</b>	5,729
Rates	-	3,048	<b>3,048</b>	2,691
Energy	-	18,350	<b>18,350</b>	11,661
Repairs and maintenance	-	17,768	<b>17,768</b>	8,236
Insurance	-	28	<b>28</b>	119
Sundries	-	13,641	<b>13,641</b>	3,689
Depreciation	-	31,367	<b>31,367</b>	28,866
Hire of equipment	-	2,258	<b>2,258</b>	2,798
Donations	-	9,553	<b>9,553</b>	6,535
Bank charges	-	1,077	<b>1,077</b>	330
Governance costs (see Note 8)	-	2,250	<b>2,250</b>	2,000
Total charitable expenditure	-	259,694	<b>259,694</b>	220,984

### 8. Governance costs

	Permanent Endowment £	Unrestricted Funds £	Total 2022 £	Total 2021 £
Accountancy services (incl. VAT)	-	1,430	<b>1,430</b>	1,300
Independent examination fees (incl. VAT)	-	820	<b>820</b>	700
Total expenditure	-	2,250	<b>2,250</b>	2,000

## Order of Augustinian Recollects - St. Rita's Centre

### Notes forming part of the financial statements (continued)

#### Year Ended 31 December 2022

#### 9. Staff

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Average number employed in year	4	8
Aggregate amounts paid in respect of:		
	£	£
Wages and salaries	<b>83,742</b>	86,809
Social security costs	<b>4,692</b>	1,451
	<u><b>88,434</b></u>	<u>88,359</u>

No employee received emoluments exceeding £60,000 p.a. Trustees received no remuneration in the year - see Note 2(i).

The trustees consider that the Board of Trustees comprise the key management personnel. Part of the charity's purposes is to provide for the essential needs of all members of the Order who, by taking vows of poverty, have renounced all personal rights to income and capital. The living costs of the Trustees are therefore borne by the charity in the same way as those of other priests and they receive no benefit by virtue of their position as trustees.

#### 10. Tangible Fixed assets

	<b>Freehold</b>	<b>Motor</b>	<b>Fixtures</b>	<b>Total</b>
	<b>property</b>	<b>vehicles</b>	<b>and</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>equipment</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 January 2022	1,286,932	47,795	122,735	1,457,462
Additions	-	-	20,128	20,128
<b>At 31 December 2022</b>	<u><b>1,286,932</b></u>	<u><b>47,795</b></u>	<u><b>142,863</b></u>	<u><b>1,477,590</b></u>
<b>Depreciation</b>				
At 1 January 2022	539,962	46,620	107,274	693,856
Charge for year	25,738	294	5,335	31,367
<b>At 31 December 2022</b>	<u><b>565,700</b></u>	<u><b>46,914</b></u>	<u><b>112,609</b></u>	<u><b>725,223</b></u>
<b>Net book amounts</b>				
<b>At 31 December 2022</b>	<u><u><b>721,232</b></u></u>	<u><u><b>881</b></u></u>	<u><u><b>30,254</b></u></u>	<u><u><b>752,367</b></u></u>
At 1 January 2022	<u>746,970</u>	<u>1,175</u>	<u>15,461</u>	<u>763,606</u>

The net book value at 31 December 2022 represents fixed assets used wholly for direct charitable purposes.

## Order of Augustinian Recollects - St. Rita's Centre

### Notes forming part of the financial statements (continued)

#### Year Ended 31 December 2022

#### 10. Tangible Fixed assets (continued)

The Freehold Property comprises:-

St. Rita's Centre (including the Church of the Holy Family and the adjoining church hall), Otter Moor Lane, Honiton, Devon, £725,000 at valuation and subsequent improvements at cost of £561,932.

The valuation of St. Rita's was provided in a report by Drew Pearce, Chartered Surveyors, dated 31 December 1997, prepared on 23 October 1998. This includes 7 acres of land which is Permanent Endowment with an estimated value of £21,000.

The charity has opted to treat these revaluations of property as deemed cost on transition to FRS102.

<b>11. Stock</b>	<b>2022</b>	<b>2021</b>
	£	£
Shop inventory	<b>13,055</b>	10,417
	<u>          </u>	<u>          </u>
<b>12. Debtors</b>	<b>2022</b>	<b>2021</b>
	£	£
Accounts receivable	<b>7,327</b>	15,888
	<u>          </u>	<u>          </u>
<b>13. Cash at Bank and in Hand</b>	<b>2022</b>	<b>2021</b>
	£	£
Current accounts	<b>137,292</b>	107,545
	<u>          </u>	<u>          </u>
<b>14. Creditors</b>	<b>2022</b>	<b>2021</b>
	£	£
<b>Due within one year:</b>		
Accounts payable	<b>1,200</b>	-
Other creditors	<b>4,098</b>	-
<b>Due after one year:</b>		
Loan from the Order of Augustinian Recollects	<b>478,288</b>	501,005
	<u>          </u>	<u>          </u>

During the year, the interest-free loan from the Order of Augustinian Recollects (a sister charity) increased by £2,000, representing the cost of accountancy services paid for by the Main Order, to £478,288. The loan will be repaid when the Trustees consider that the charity has sufficient funds to do so.

Under FRS 102 this is considered to be a public benefit concessionary loan and is therefore recognised as greater than one year without any discounting applied.

## Order of Augustinian Recollects - St. Rita's Centre

### Notes forming part of the financial statements (continued)

Year Ended 31 December 2022

#### 15. Analysis of net assets between funds

	Permanent Endowment Funds £	Unrestricted Income Funds £	Unrestricted General Funds £	Total Funds £
Fund balances at 31 December 2022 are represented by:				
Tangible fixed assets	21,000	(7,749)	739,116	<b>752,367</b>
Net current assets	207	245,189	(92,813)	<b>152,376</b>
Creditors due after 1 year	-	(38,161)	(440,127)	<b>(478,288)</b>
	<u>21,207</u>	<u>199,072</u>	<u>206,176</u>	<u>426,455</u>

#### Analysis of net assets between funds – prior year comparative

	Permanent Endowment Funds £	Unrestricted Income Funds £	Unrestricted General Funds £	Total Funds £
Fund balances at 31 December 2021 are represented by:				
Tangible fixed assets	21,000	(4,364)	746,970	763,606
Net current assets	207	226,456	(92,813)	133,850
Creditors due after 1 year	-	(60,878)	(440,127)	(501,005)
	<u>21,207</u>	<u>161,214</u>	<u>214,030</u>	<u>396,451</u>

#### 16. Permanent endowment fund

Under the terms of the Conveyance dated 19 March 1935, as set out in note 1, 7 acres of land known as Broomhills Park represents Permanent Endowment. The income generated from this land has been used to assist in the maintenance and advancement of the Roman Catholic Church.

## **Order of Augustinian Recollects - St. Rita's Centre**

### **17. Related Party Transactions**

The Order of Augustinian Recollects Charitable Trust and the Order of Augustinian Recollects St Rita's Centre are subject to common control.

At 31 December 2022 the amount owed to The Order of Augustinian Recollects Charitable Trust was £478,288 (2021: £501,005).

**ORDER OF AUGUSTINIAN RECOLLECTS - ST. RITA'S CENTRE**

England & Wales - Charity number 232501

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# Accounts

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**Order of Augustinian Recollects St. Rita's Centre**

**Report and Financial Statements**

**Year Ended 31 December 2023**

**Registered Charity Number: 232501**

# Order of Augustinian Recollects - St. Rita's Centre

Year Ended 31 December 2023

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# Order of Augustinian Recollects - St. Rita's Centre

## Report of the Trustees

31 December 2023

The Trustees are pleased to present their report and financial statements for the year ended 31 December 2023.

They financial statements comply with the Charities Act 2011, the terms of the Trust as described below and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

### Objectives, Activities and Public Benefit

The Charity carries on part of the work of the religious order known as the Order of Augustinian Recollects in England. Its members (commonly called 'friars') form the 'Delegation of England', which is part of a wider Province of the Order based in Spain.

We share our Order and Provinces Vision and Mission:

#### **Order's Vision**

*This Project of Life and Mission of the Order wants to be an answer to what the Lord asks of us today as Augustinians, and is guided by this Vision that we want to achieve:*

- 1. Summoned within the Church by the Spirit of the Lord, we follow Christ in communion with our brothers until we become one soul, and one heart directed towards God.*
- 2. We are men of community. The community is for us a gift to be celebrated and a project to be built from our different cultural backgrounds. We live fraternal life in community, overcoming individualism, sharing life, prayer, and work, enjoying the happiness of being together and living its demands faithfully.*
- 3. We are members of the People of God, missionary disciples. We contribute to communion within the Church by living our charism. We willingly stay and go wherever the Church needs us, and we want to serve it, especially among the poorest.*
- 4. We love prayer. We are men of faith who pray together, and who, following the teaching of St Augustine and our recollect tradition, listen to the Word and share our experience of God in community.*
- 5. We want to follow the Christ who made himself poor for us. We need little and we have the goods in common. We live with austerity, caring more about the common good than about our own's, and we always give thanks to the Lord for all his gifts, sharing them with the poor and needy.*
- 6. We live the service of authority and obedience out of charity, promoting trust and mutual dialogue.*
- 7. We have a common Apostolic Project. We all feel co-responsible for the apostolic work entrusted to the community. We program, execute, and evaluate in community.*
- 8. We seek Jesus Christ, the Truth. We try to be consistent in our life and mission, giving prophetic witness to a contemplative, community and apostolic life.*
- 9. We value and dedicate time to community study, reading and reflection and create spaces for dialogue with the world and contemporary culture.*
- 10. We are Prophets of the Kingdom. We proclaim with joy and hope the Gospel that gives life. We witness with our lives to the realization, not yet accomplished, of the Father's*

# Order of Augustinian Recollects - St. Rita's Centre

## Report of the Trustees (Cont'd)

31 December 2023

*creational project; we denounce injustices and prefer to abide poor among the poor and the needy.*

### **Province's Vision**

- 1. We are religious striving to mature as persons in each of the stages of our spiritual life and growth, taking advantage of all the resources and life experiences that could help us to turn to the Lord and to grow, always seeking the personal spiritual accompaniment, in a community in which we love, respect, correct and challenge one another.*
- 2. We are religious who hand over to God, whatever He asks of us to serve our brothers in the community and to serve faithfully the Church as good servants. We prepare ourselves for this by regular contact with God in prayer, study and continuous formation.*
- 3. We are friars who desire with all our being to be moulded in the Augustinian recollect spirituality, which God has given us, whose riches we value and want to share with those who are called to live our life and with those who are called to sanctify themselves by living this spirituality in the world.*
- 4. We are friars who are not happy in remaining in abstract principles, but want to take concrete commitments that manifest our love of God and our desire to fulfil his will: challenging young people who need to define their vocational options, welcoming them in our communities, accompanying them, sharing with them our experience and, above all, offering them a testimony of a demanding and coherent life.*
- 5. We are consecrated people who are willing to go to any country or place that holy obedience asks of us, to strive for the great apostolic challenge, accepting demanding ministries and experiences as good news.*
- 6. We are consecrated people who wish to share with the Church their mission, to fulfil it in permanent communion with the laity and to offer them patterns of growth and training so that they also become evangelizers, assuming the challenge of the education and formation of the young.*
- 7. We are friars who consider the common life and our mutual encouragement in community life as something fundamental to our charism and spirituality. So, we wish that our Priors have the possibility of training in accompaniment of their brothers in order to guide and help them and their communities to discern.*
- 8. We are friars who wish to unite our strengths and have at our disposal the tools and structures that are in line with those of the Order which can help us to be creators and animators of our life and activities.*
- 9. We are consecrated people who wish to live the evangelical poverty, especially by putting in common our goods and sharing them with solidarity with the poor and in the social projects which we assume with responsibility.*
- 10. We are consecrated people who assume as a challenge to share our life and mission, in a particular way in the United States rearranging our communities to serve the ministries with the highest quality and establishing the most suitable way of living our charism in community.*

### **Mission**

*Our mission is to live and proclaim the Gospel, giving testimony of a contemplative and fraternal life, in the service of the Kingdom and in shared mission with the laity.*

# Order of Augustinian Recollects - St. Rita's Centre

## Report of the Trustees (Cont'd)

31 December 2023

*We try to spread our spirituality and the devotion to our saints who have incarnated it along the ages, as different models of putting our Charism into practice.*

The Trustees continue to carry out pastoral work both in the Catholic parishes of Holy Family, Honiton and St. Anthony, Ottery St Mary and at St Rita's Centre Honiton, as well as leading a life of prayer, giving retreats, preaching, caring for the Order's retired friars and promoting vocations to priesthood and the religious life. The Charity also provides priests elsewhere where possible.

At its Pastoral Centre at St Rita's, the Charity provides high quality en-suite accommodation for about 30 people and conference facilities for more.

St Rita's Centre is the main place of devotion to St Rita in England. The stained-glass windows in the chapel there are central to its design, creating a beautiful and fitting shrine to one of the Order's patrons. The Charity provides a centre where people can find inner peace which often eludes them in life.

The Charity's main objective for the year was to continue that work in the face of a gradually diminishing number of Recollects. This has been achieved by careful allocation of human and financial resources according to greatest need.

The Trustees have reviewed their objectives and activities to ensure they continue to reflect the Charity's aims. In carrying out this review they have considered the Charity Commission's general guidance (since revised) on public benefit.

### Personnel

At the end of the year under review, the Delegation of the Order consisted of ten ordained priests and one brother working in different ministries in England. Of these, four priests and one brother were based at St Rita's.

The friars meet for their prayer in common, meditation and the Divine Office in the morning, at midday and in the evening, and for their monthly meetings. As well as Delegation meetings of all the friars, there are informal gatherings which contribute to the spirit of community in the Delegation and thus to our wider pastoral work.

The Charity is committed to supporting its members who have spent most of their working lives in the furtherance of its aims, either voluntarily or by covenanting earned income from outside employment.

The Charity does not to any material extent depend on volunteers for the provision of its pastoral work, other than in the context of the parishes which it administers on behalf of the local Diocese.

The Trustees have not set any specific measurable targets since the nature of the Charity's work does not lend itself to such detailed analysis. However, that work continues very satisfactorily despite limited resources. The Trustees have not been able to set aside a designated fund for retirement or establish a reserve against shortfalls in income.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2023**

The Centre provides facilities for parish groups, retreats, youth groups, ecumenical groups and individuals seeking the chance to be at peace with God. The Centre remains very popular and is heavily booked. It has proven a considerable boost to the Order's work in England.

St Rita's Centre is being well used by Diocesan groups, religious and ecumenical groups and individuals for private retreats and for youth gatherings, with three retreat days for religious each year and a variety of other gatherings and meetings.

### **Achievements and Performance**

#### *Pastoral Activity Events 2023*

We have been able to have this year at least the annual retreat in common with the brothers of the Delegation who were able to come. These days of retreat and fraternal coexistence were for all the brothers like an oasis in the midst of an already long period of accumulated stress and isolation during all the time of restrictions. These occasions are a great opportunity for all the religious of the Delegation to get together to pray and meet fraternally.

#### *Pastoral Activity in Honiton*

The community is divided into three main areas: Parishes, Promotions and the Centre.

#### **St Rita's Centre**

The purpose of St Rita's is now totally recognised throughout Plymouth Diocese. We are primarily a Retreat Centre but we also offer our services to the local community. The Centre has become a meeting place for the religious of the Diocese. We also host some of the local Deanery days. We ran the usual parish 'Days of Recollection'; Lent and Advent retreats. We have taken a few private visitors but at the moment we only accept priests and nuns for individual retreats.

Regarding the specific applications of the Life and Mission Project, we can say that, in relation to our PRIMARY GOAL of growing together in order to revitalize ourselves and better respond to God's plans, as well as the needs of the Church and the world, we have had important moments this year with spiritual exercises in the community and the visit of the Provincial Father and the assembly of religious, which we had for the first time. As a result, this year we will have a week of ongoing formation dedicated to the theme of community, led by Father Sergio Sánchez. In this way, we will have three moments of significant communal significance, such as the week of formation, the spiritual exercises, and the assembly of religious, which will help us fulfil our primary goal. We hope that this will also help us find more moments of communal growth at the local community level.

Regarding methods used to promote and cultivate vocations, daily prayers are offered for vocations, a weekly Eucharist is dedicated to this intention, and the dissemination of our charism is promoted through the Centre's website. In fact, after the novenas to St. Ezequiel Moreno and St. Rita, and the information about the Centre, the most visited content is related to the Order of Augustinian Recollects and its charism.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2023**

### **Achievements and Performance (continued)**

Emphasis is placed on the vocational dimension of life in the homilies, with direct invitations to the young people of our parishes to discern before the Lord a possible calling to religious and/or priestly life. Formative activities for young people are also conducted to support their Christian and vocational formation.

### ***St. Rita's Promotions***

St. Rita's Centre is a source of dissemination of our spirituality and our saints. The novenas, newsletters, Tolentine Masses for the deceased, the figure of St. Ezequiel Moreno, St. Augustine and St. Monica, and of course St. Rita, are pillars for cultivating and spreading our charismatic identity.

We offer online our novenas and newsletter on our website: [www.stritascentre.org](http://www.stritascentre.org) and through our Facebook page.

The website has been an excellent tool for spreading knowledge about our Order, our saints, and their devotion to many people. This year, the pages dedicated to St. Ezequiel Moreno received around 43,000 visits (12,000 more than last year), while the pages of St. Monica and St. Augustine recorded about 6,800 visits, making it the second most visited (with an increase of 1,800 visits compared to last year), followed by the Novena of Our Lady of Consolation with around 1,600 visits. Approximately 6,500 people have visited the information about our Centre and around 800 have visited the page dedicated to our Order. The dissemination of our spirituality is not limited to the United Kingdom, as it ranks third in the number of visits with 9,500 (2,500 more than in 2022). The first two countries in terms of visits have been the United States and the Philippines, with around 20,000 visits (an increase of 7 to 8 thousand visits). Canada ranks fourth with 3,100 visits, and Australia has ranked fifth this year with around 1,500 visits.

### **Parish Apostolate**

Regarding apostolate and the mission of growing together with the laity in our Christian and missionary vocation, the parish of San Antonio, due to the delay in construction works, makes it almost impossible to carry out any other activity besides the Sunday and daily Mass for a limited number of people due to space limitations. However, the people involved in the entire process of the works continue to work well.

The Honiton parish is carrying out small gestures and steps that are gradually developing into an improvement in celebratory activities, community building among parish members, and formation. Efforts are being made to establish a Caritas ARCORES group and to form a youth group and cultivate vocations among them.

### **The Secular Fraternity of the Order**

The Secular Fraternity of the Order, established on 30th November 2004 at St Rita's Centre, continues to grow. We have been able to promote a close and affectionate relationship between the members during the meetings.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2023**

### **Achievements and Performance (continued)**

#### **Retirement Fund**

In 2005, the Trustees sought advice on the size of retirement fund needed to provide for those no longer engaged in pastoral or educational work, or who have left the Order but for whom continuing support is required, according to the Order's obligations and resources. No specific sum is allocated for the latter purpose, since it is not possible to quantify amounts due. No commitments or guarantees have been given in this or any other respect. It was decided that, having regard to sums owed to its connected charity, there was no foreseeable possibility of creating a retirement fund.

Other than stated above, there have been no material changes in the objectives or policies of the Order. No other important events affecting the Charity have occurred between the date of the Balance Sheet and the date of this Report.

#### **Financial Review**

The Order does to some extent depend on voluntary donations, some rents and the very occasional legacy to sustain its work. For the purposes of these accounts, no value has been placed on the administration and other services provided by members of the Order.

The Order does not currently engage in fund-raising as such. Historically the Order has been grateful for voluntary donations and legacies to sustain its work. This is in part promoted by a regular 'Letter to our Friends' which is sent to our many benefactors in England, Wales and Ireland. We are very grateful to them for their financial and prayerful support.

The Statement of Financial Activities shows a loss of £50,210 (2022: surplus of £30,004) after depreciation of £31,384. There was an increase in donations which includes £67,050 of legacy income. Income from the pastoral centre decreased but parish income and rental income remained consistent. The charity relies largely on voluntary donations from parishioners and those who use the centre. The benefactors to St Rita's is a great help.

The Balance Sheet shows total net assets of £376,245 (2022: £426,455). The net book value of the charity's tangible fixed assets (comprising freehold properties, motor vehicles and fixtures and equipment which are essential to the day-to-day work of the charity and to the care of its members) is well below £1m. Their value is not regarded as realisable in order to meet the ongoing costs of the charity. Also, no value is attributed to the church building which is a heritage asset.

There are no free reserves available to support the work of the charity as creditors substantially exceed cash and investments. So, the charity is heavily dependent on the continuing support of its sister charity as mentioned below.

The Order continues to review its finances, facilities and needs in order to match future income with expenditure, having regard to the increasing number of retired priests especially as to provision for those who need nursing care either now or in the future.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2023**

### **Financial Review (continued)**

Ideally, the Trustees would aim to build the charity's free reserves to an equivalent of between 2 and 6 months' expenditure, but they acknowledge that the charity's reserves fall considerably short of this target at present. This situation has arisen following the very significant investment in the charity's freehold property over recent years and the losses suffered over the last few years. But, this investment was deemed essential in order to enable the charity to fulfil its objectives and it is felt that the investment has proved to have been very worthwhile, pastorally if not financially.

In 2001 the separate Charity, The Order of Augustinian Recollects Charitable Trust, based in Honiton, Devon, made an interest-free loan to the Charity to fund the upgrading of St Rita's Centre. This amounted to £430,718 at 31 December 2023. Both charities have the common purpose of the maintenance and advancement of the Roman Catholic Church by preaching, teaching and other means and have, amongst their principal objects, the taking care of missions among the faithful. The Order does not make grants other than occasional small donations to related charities.

### **Investment powers and performance**

The Trustee Act 2000 applies to any investments that the Trustees may make. The Trustees' policy on investments is that, where possible, surplus funds after repayment of borrowing from the Provincial House should be invested so as to give a balance of capital growth and income in order to sustain the work of the Centre, but no such surplus is currently foreseen and there are currently no investments.

### **Risk Management**

The Trustees have identified any major risks facing the Charity and taken such steps as they can to mitigate them. However, at present the greatest risks to the Order are the lack of candidates from the UK or Ireland under training for the religious life and the consequent lack of priests and brothers able to run St. Rita's Centre and the Order's other charitable works or to provide nursing or other care for those friars who have retired.

### **Reserves policy**

The Trustees have examined the need for free reserves i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. The Trustees consider that, given the nature of the charity's work, the level of free reserves should be up to 6 months' ongoing expenditure.

There is also a need to provide for the increasing numbers of retired religious and the cost of nursing care when fewer religious are able to earn an income. However, that target is considered unattainable at the present time as the priority is to maintain the Centre as relatively low-cost.

There are in fact no free reserves at 31 December 2023.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2023**

### **Plans for the Future**

The Order continues to review its spending plans and needs and makes every effort to manage its existing assets as efficiently as possible in order to generate the income necessary to achieve the Charity's aims including provision for priests in retirement. In the short to medium term they are satisfied that all the charity's obligations can be met as they occur.

In common with other religious orders, the Order has continued carefully to review both its resources and its future role in this country. The Order intends to remain actively involved in the advancement of its religious and other charitable objects. No material change is proposed, although much will depend on the continuing good health of the remaining active friars.

The intention of the Trustees is to continue to provide pastoral work at the Centre and, over time, to repay the balance on the long-term loan from The Order of Augustinian Recollects Charitable Trust. It is then the intention that the charity will build up free reserves. In the meantime, the charity is dependent on the continuing support of The Order of Augustinian Recollects Charitable Trust - support which the Trustees have no reason to believe will be withdrawn.

As noted above, the Order will continue to resist pressure from the Local Authority for further land to be released. The Trustees must protect the peaceful and serene objectives of the retreat/conference facilities for which St Rita's is known.

### **Structure, Governance and Management**

#### **Conveyance and Settlement dated 31 May 1934**

The Order of Augustinian Recollects charity for St. Rita's Centre is an unincorporated charitable association established by virtue of the above Deed, whereby the then Bishop of the Roman Catholic Diocese of Plymouth conveyed a 14-acre property called Broomhills at Honiton, Devon, to trustees of the Order of Augustinian friars or 'Recollects', to be held firstly for the purpose of erecting and equipping a public church serving 120 people (in addition to members of the Order), on a site and to a specification to be agreed with the Bishop, for the Roman Catholic community in and around Honiton.

A Church was duly built with a parish hall. In carrying out its mission there at its own expense, the Order must "*conform to all lawful directions of the Bishop*". If the Order were to leave Honiton, then it must give 12 months' notice and convey the Church, together with the site of the Church and grounds together totalling between a third and a half of an acre as the site of a Presbytery, to Plymouth Diocese. Alternatively, the Order may offer the Bishop a properly equipped replacement Church and site not more than ½ a mile from Honiton Post Office.

Subject to the above, the property is held for the charitable purposes of the Order, namely the "*maintenance and advancement of the Roman Catholic Church by preaching, teaching and other means and.....the taking care of Missions among the Faithful*" (as in the Deed).

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2023**

In addition to building the Church and hall (with the aid of contributions from a small parish community and trust funds by other trustees held on its behalf), the Trustees created a College or Seminary first called St Joseph's Missionary College and later St. Rita's College but now it is a residential centre known as St. Rita's Centre.

### **Conveyance and Settlement dated 19 March 1935**

Land adjoining St. Rita's, known as Broomhills Park, was conveyed to the Trustees on 19 March 1935, "*upon trust to allow the same to be used in connection with St. Joseph's Missionary College aforesaid for the general purposes of the charitable work of the said Religious Order as carried on thereat but so long only as the said Missionary College or some other charitable work of the said Religious Order shall be carried on at Honiton by the said Religious Order*".

There is a provision that, if the Order is no longer still active in Honiton, the property (or the capital representing the same) will form part of the endowment of another trust (held for the Roman

Catholic parish at Honiton by Plymouth Diocese) which does not benefit the Order. It therefore created a permanent endowment.

The permanent endowment charity created by the 1935 Conveyance is registered as a subsidiary charity of the above trust for the general purposes of the charitable work as carried out by the Order at Honiton. The Conveyance is silent as to powers of the Trustees, who are appointed as above.

In 2002 the name of the charity was changed to "Order of Augustinian Recollects – St Rita's Centre" to differentiate the charity and its subsidiary trust from the other Order of Augustinian Recollects charity (number 237522) administered by the same trustees.

### **Governance**

The charity is part of an international Order, founded in 1588, of Roman Catholic friars or Recollects who have taken vows for the religious life, many of them as ordained priests. The Order's work in England, which began in the early 1930s, is carried out within what is known to the Order as the 'Delegation of England' under the direction of the Delegate Provincial. He is supported and advised by two elected Counsellors and a Delegation Procurator (Bursar) whom he appoints. As the Delegation is part of a wider Province he in turn submits annual reports to a Provincial of the Order based in Spain.

The Delegate Provincial, as a Major Superior of the Augustinian Recollects, has significant powers as to the acceptance and dismissal of candidates to the Order and as to the disposition of Recollects within the Order's houses in England. He has delegated powers to spend up to £3,000, or £25,000 with the permission of his Council, for the Order's charitable purposes, but he must

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2023**

refer to his superiors in Spain and/or to the friars in England before authorising the Trustees to dispose of property permanently.

In accordance with the Order's own Rules and Constitutions, in addition to their regular meetings as Trustees the Council meets regularly to advise the Delegate Provincial on matters concerning the charity and formal decisions affecting its charitable activities are taken at regular meetings of the Trustees, most of whom serve on the Council.

### **Recruitment and Appointment of Trustees**

The Conveyance and Settlement is silent as to powers of the Trustees. Retiring and continuing Trustees therefore appoint new Trustees under statutory powers, but on the recommendation of the Delegate Provincial. They always include the Prior of St Rita's. Given its nature, it is not considered appropriate to recruit trustees from outside the Order and no policy has been adopted in that regard. No specific training has been given to the Trustees but they have sufficient access to professional and practical advice, especially as members of the Conference of Religious, to understand their responsibilities as charity trustees.

### **Financial Governance**

The Delegation Procurator administers certain funds on behalf of the Order as a whole, again under the direction of the Delegate Provincial. Each year, he submits to the Delegate Provincial and his Council a formal account of his administration of those funds in accordance with the Order's

own Rules and Constitutions, in addition to their regular meetings as Trustees. The Council meets regularly to advise the Delegate Provincial on matters concerning the Order and formal decisions affecting its charitable activities are taken at regular meetings of the Trustees, most of whom serve on the Council.

St. Rita's Centre is administered on behalf of the local Superior or Prior who is answerable, as are the Trustees, to the Delegate Provincial and his Council under the Order's Rules and Constitutions. The Prior has delegated powers to spend up to £800 or £2,000 with the permission of his Council.

Little cash is held, and donations and other receipts are invariably by cheque, as is most expenditure. Internal controls over cash, donations and expenditure are therefore considered adequate.

### **Key management personnel remuneration**

The trustees consider that the Board of Trustees comprise the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis.

Part of the charity's purposes is to provide for the essential needs of all members of the Order who, by taking vows of poverty, have renounced all personal rights to income and capital. The living

## **Order of Augustinian Recollects - St. Rita's Centre**

### **Report of the Trustees (Cont'd)**

**31 December 2023**

costs of the Trustees are therefore borne by the charity in the same way as those of other priests and they receive no benefit by virtue of their position as trustees.

#### **Connected Charities**

Other than the Order of Augustinian Recollects Charitable Trust (charity number 237522) there are no related parties or connected charities associated with the Charity, although it continues to work closely with the Roman Catholic Diocese of Plymouth and other charitable bodies. The Prior, Fr Gerald Wilson, is the Vicar for Religious for the Diocese of Plymouth and as such advises the Bishop on matters concerning religious communities in the Diocese.

# Order of Augustinian Recollects - St. Rita's Centre

## Report of the Trustees (Cont'd)

31 December 2023

### Reference and Administrative Information

#### Principal Office

St Rita's Centre  
Ottery Moor Lane  
Honiton  
EX14 1AP

#### Trustees

Father Carlos Abajos  
Father Gerald Wilson  
Father Hugh Corrigan  
Fr Jose Romero.

#### Delegation Council

Father Carlos Abajos (1<sup>st</sup> Counsellor)  
Father Gerald Wilson  
Father Hugh Corrigan (2<sup>nd</sup> Counsellor)

#### Provincial Delegate for England

Father Gerald Wilson

#### Delegation Procurator (Regional Bursar)

Father Gerald Wilson  
St Anne's  
363 Kennington Lane  
Vauxhall  
London SE11 5QY

#### Solicitors

Tozers LLP  
Broadwalk House  
Southernhay West  
Exeter  
EX1 1UA

#### Principal Bankers

HSBC Bank Plc  
86 High Street  
Honiton  
EX14 8JN

#### Independent Examiner

Neil Hitchings FCA  
Francis Clark LLP  
Centenary House  
Peninsula Park  
Rydon Lane  
Exeter  
EX2 7XE

#### Investment Advisers

M & G Investment Management Ltd  
7th Floor, 3 Minster Court  
Great Tower Street  
London, EC3R 7XH

#### Insurance Broker

D E Ford  
Poppleton Grange  
Low Poppleton Lane  
York  
YO26 6GZ

#### Registered Charity Number

232501

# Order of Augustinian Recollects - St. Rita's Centre

## Report of the Trustees (Cont'd)

31 December 2023

### Trustees' responsibilities in relation to the financial statements

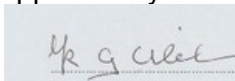
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 29 October 2024 and signed on their behalf by:



Fr Gerald Wilson OAR  
Trustee

## Order of Augustinian Recollects - St. Rita's Centre

### Independent examiner's report to the trustees of the Order of Augustinian Recollects – St Rita's Centre

I report to the trustees on my examination of the accounts of the Order of Augustinian Recollects – St Rita's Centre (the Trust) for the year ended 31 December 2023.

#### Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

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

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

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

Signed:



Neil Hitchings FCA  
Independent Examiner  
Francis Clark LLP  
Chartered Accountants  
Centenary House  
Peninsula Park  
Rydon Lane  
EXETER  
EX2 7XE

29 October 2024

## Order of Augustinian Recollects - St. Rita's Centre

### Statement of Financial Activities (SOFA)

Year Ended 31 December 2023

	Notes	Permanent Endowment £	Unrestricted Funds £	Total 2023 £	Total 2022 £
<b>Income</b>					
Donations and legacies	3	-	112,351	<b>112,351</b>	179,555
<i>Income from charitable activities</i>					
Pastoral Centre and similar income	4	-	120,558	<b>120,558</b>	95,759
Rental income	5	-	7,800	<b>7,800</b>	7,804
Other income	6	-	6,294	<b>6,294</b>	6,580
<b>Total income</b>		-	247,003	<b>247,003</b>	289,698
<b>Expenditure</b>					
Expenditure on charitable activities	7	-	297,213	<b>297,213</b>	259,694
<b>Total expenditure</b>		-	297,213	<b>297,213</b>	259,694
<b>Net movement in funds for the year</b>		-	(50,210)	<b>(50,210)</b>	30,004
<b>Reconciliation of funds</b>					
Total funds at 1 January 2022		21,207	405,248	<b>426,455</b>	396,451
<b>Total funds at 31 December 2023</b>		<u>21,207</u>	<u>355,038</u>	<b><u>376,245</u></b>	<u>426,455</u>

All comparative Income and Expenditure are attributable to unrestricted funds.

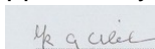
# Order of Augustinian Recollects - St. Rita's Centre

## Balance Sheet

31 December 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	10		<u>726,897</u>		<u>752,367</u>
<b>Current assets</b>					
Stock	11	21,761		13,055	
Debtors	12	5,487		7,327	
Cash at bank and in hand	13	61,389		137,292	
		<u>88,637</u>		<u>157,674</u>	
<b>Creditors: amounts falling due after more than one year</b>	14		<u>(8,571)</u>		<u>(5,298)</u>
<b>Net current assets</b>			<u>80,066</u>		<u>152,376</u>
<b>Creditors: amounts falling due after more than one year</b>	14		<u>(430,718)</u>		<u>(478,288)</u>
<b>Net assets</b>			<u>376,245</u>		<u>426,455</u>
<b>The funds of the charity</b>					
<b>Capital fund</b>					
Permanent Endowment	15		21,207		21,207
<b>Unrestricted funds</b>					
Income fund	15		168,685		199,072
General fund	15		186,353		206,176
<b>Total unrestricted funds</b>			<u>355,038</u>		<u>405,248</u>
<b>Total charity funds</b>			<u>376,245</u>		<u>426,455</u>

Approved by the Board of Trustees on 29 October 2024 and signed on its behalf by



Fr Gerald Wilson OAR

Trustee

# Order of Augustinian Recollects - St. Rita's Centre

## Notes forming part of the financial statements

### Year Ended 31 December 2023

#### 1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### a. Basis of preparation

The financial statements 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 UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has been withdrawn.

St Rita's Centre meets the definition of a public benefit entity under FRS 102.

Having considered all relevant factors and taking into account the continuing support of the charities sister entity, the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Assets and liabilities are initially recognised at historical or transaction value unless otherwise stated in the accounting policy note.

Separate accounts are maintained for the pastoral and other activities carried out as follows:-

St. Rita's Youth & Pastoral Centre  
St. Rita's Promotions

The financial statements include the transactions, assets and liabilities of these accounts.

# Order of Augustinian Recollects - St. Rita's Centre

## Notes forming part of the financial statements (continued)

### Year Ended 31 December 2023

#### b. Accumulated Funds

The accumulated funds, represent the following:-

- **Income Fund (Unrestricted)**  
The aggregate of net incoming resources since the trust was founded.
- **General Fund (Unrestricted)**  
Land and property in respect of the settlement and conveyance dated 31 May 1934, plus subsequent additions at cost, less accumulated depreciation.
- **Permanent Endowment**  
Land in respect of the settlement and conveyance dated 19 March 1935.

#### c. Fixed Assets

The charity has opted to treat previous revaluations of property as deemed cost on transition to FRS102.

Tangible fixed assets are recorded at cost. Impairment reviews are performed where there is an indication that an impairment has occurred. Fixed assets costing less than £500 are not capitalised.

#### d. Depreciation

Assets are depreciated over their estimated useful lives as follows:-

- |                                     |                      |
|-------------------------------------|----------------------|
| • Freehold property, excluding land | 2% straight line     |
| • Motor vehicles                    | 25% reducing balance |
| • Fixtures, fittings and equipment  | 15% reducing balance |

#### e. Creditors (greater than one year)

The interest free loan from the Order of Augustinian Recollects (a sister charity) is considered to be a public benefit entity concessionary loan and as such it is recognised as due greater than one year (in line with the substance of the arrangement) and no discounting is applied.

The loan will be repaid when funds become available to do so.

#### f. Income

Income is recorded on a receivable basis. Income from bequests and legacies is recognised when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

# Order of Augustinian Recollects - St. Rita's Centre

## Notes forming part of the financial statements (continued)

### Year Ended 31 December 2023

#### **g. Expenditure**

Expenditure is recorded on an accruals basis and has been classified under headings that aggregate all costs related to that category.

- Charitable expenditure comprises those costs incurred by the charity in order to meet its charitable activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

#### **h. Value Added Tax**

The Trust is not registered for Value Added Tax (VAT). Expenditure in these financial statements therefore includes VAT paid where appropriate.

#### **i. Trustee Benefits**

Part of the charity's purposes is to provide for the essential needs of all members of the Order who, by taking vows of poverty, have renounced all personal rights to income and capital. The living costs of the Trustees are therefore borne by the charity in the same way as those of other priests and they receive no benefit by virtue of their position as trustees.

#### **j. Administration**

For the purposes of these accounts, no value has been placed on the administration and other services provided by members of the Order.

## **2. Status of Trust**

The Trust was created by a Conveyance and Settlement of over 14 acres of land known as Broomhills Park, Honiton, from the Roman Catholic Bishop of Plymouth, dated 31 May 1934.

The terms of the Conveyance required the Trustees to erect and complete a Church with seating accommodation for 120 persons and to provide (premises) for the members of the Order of St. Augustine Recollects for its charitable purposes. The Order has existed since 1588 and is devoted to the maintenance and advancement of the Roman Catholic Church by preaching, teaching and other means and has amongst its principal objects the taking care of missions among the faithful.

The Conveyance also required the church and certain land to be vested in a Trust, as directed by the Bishop of Plymouth, for the general charitable purposes of the Roman Catholic Diocese at Honiton, should the Order withdraw from the mission there. A further 7 acres of land at Broomhills Park was conveyed to the Trustees by Leonard Cecil Colin Lindsay on 19 March 1935. The terms of the Conveyance required the Trustees to use the land in connection with St. Joseph's Missionary College (now St Rita's Centre) for the general purposes of the charitable work of the Order of Augustinian Recollects carried on in Honiton.

## Order of Augustinian Recollects - St. Rita's Centre

### Notes forming part of the financial statements (continued)

#### Year Ended 31 December 2023

The terms of this Conveyance and Settlement require the land, including proceeds of sale of any part of it, to vest in trustees (who were not members of the Order) of a Trust created by Mr Lindsay's Conveyance of 27 October 1931, should the Order withdraw from Honiton.

In 2002 the Trustees resolved to change the name of the charity to "Order of Augustinian Recollects – St Rita's Centre" to differentiate the charity from the other charity administered by the same trustees.

#### 3. Donations and legacies

	Permanent Endowment	Unrestricted Funds	Total 2023	Total 2022
	£	£	£	£
Donations - general	-	41,583	<b>41,583</b>	44,935
Collections	-	3,718	<b>3,718</b>	3,858
Legacies	-	67,050	<b>67,050</b>	126,762
Government grants	-	-	-	4,000
	-	112,351	<b>112,351</b>	179,555

#### 4. Pastoral Centre and similar income

	Permanent Endowment	Unrestricted Funds	Total 2023	Total 2022
	£	£	£	£
Pastoral Centre income	-	72,500	<b>72,500</b>	49,992
Parish income	-	17,592	<b>17,592</b>	17,039
Repository	-	16,248	<b>16,248</b>	12,402
Donated earnings of members	-	5,025	<b>5,025</b>	4,680
Stipends	-	9,193	<b>9,193</b>	11,646
Stole fees	-	-	-	-
	-	120,558	<b>120,558</b>	95,759

#### 5. Rental income

	Permanent Endowment	Unrestricted Funds	Total 2023	Total 2022
	£	£	£	£
Rental income	-	7,800	<b>7,800</b>	7,804
Printing and duplicating	-	-	-	-
	-	7,800	<b>7,800</b>	7,804

## Order of Augustinian Recollects - St. Rita's Centre

### 6. Other income

	Permanent Endowment	Unrestricted Funds	Total 2023	Total 2022
	£	£	£	£
Sundry income	-	6,294	<b>6,294</b>	6,580

### 7. Analysis of expenditure on charitable activities

	Permanent Endowment	Unrestricted Funds	Total 2023	Total 2022
	£	£	£	£
Salaries	-	111,299	<b>111,299</b>	88,434
Fathers' allowances	-	3,569	<b>3,569</b>	3,183
Repository	-	7,626	<b>7,626</b>	3,833
Office Costs	-	23,225	<b>23,225</b>	23,725
Food	-	35,725	<b>35,725</b>	25,897
Chapel and books	-	1,796	<b>1,796</b>	1,777
Advertising	-	680	<b>680</b>	327
Travel	-	1,978	<b>1,978</b>	1,290
Motor	-	5,144	<b>5,144</b>	4,549
Household	-	8,450	<b>8,450</b>	7,339
Rates	-	3,903	<b>3,903</b>	3,048
Energy	-	24,521	<b>24,521</b>	18,350
Repairs and maintenance	-	13,075	<b>13,075</b>	17,768
Insurance	-	1,154	<b>1,154</b>	28
Sundries	-	6,918	<b>6,918</b>	13,641
Depreciation	-	31,384	<b>31,384</b>	31,367
Hire of equipment	-	3,320	<b>3,320</b>	2,258
Donations	-	10,060	<b>10,060</b>	9,553
Bank charges	-	956	<b>956</b>	1,077
Governance costs (see Note 8)	-	2,430	<b>2,430</b>	2,250
Total charitable expenditure	-	297,213	<b>297,213</b>	259,694

### 8. Governance costs

	Permanent Endowment	Unrestricted Funds	Total 2023	Total 2022
	£	£	£	£
Accountancy services (incl. VAT)	-	1,544	<b>1,544</b>	1,430
Independent examination fees (incl. VAT)	-	886	<b>886</b>	820
Total expenditure	-	2,430	<b>2,430</b>	2,250

## Order of Augustinian Recollects - St. Rita's Centre

### Notes forming part of the financial statements (continued)

#### Year Ended 31 December 2023

#### 9. Staff

	2023 Number	2022 Number
Average number employed in year	4	4
Aggregate amounts paid in respect of:		
	£	£
Wages and salaries	109,249	83,742
Social security costs	1,408	4,692
Pension	642	-
	<u>111,299</u>	<u>88,434</u>

No employee received emoluments exceeding £60,000 p.a. Trustees received no remuneration in the year - see Note 2(i).

The trustees consider that the Board of Trustees comprise the key management personnel. Part of the charity's purposes is to provide for the essential needs of all members of the Order who, by taking vows of poverty, have renounced all personal rights to income and capital. The living costs of the Trustees are therefore borne by the charity in the same way as those of other priests and they receive no benefit by virtue of their position as trustees.

#### 10. Tangible Fixed assets

	Freehold property £	Motor vehicles £	Fixtures and equipment £	Total £
<b>Cost</b>				
At 1 January 2023	1,286,932	47,795	142,863	1,477,590
Additions	-	-	5,914	5,914
<b>At 31 December 2023</b>	<u>1,286,932</u>	<u>47,795</u>	<u>148,777</u>	<u>1,483,504</u>
<b>Depreciation</b>				
At 1 January 2023	565,700	46,914	112,609	725,223
Charge for year	25,738	220	5,426	31,384
<b>At 31 December 2023</b>	<u>591,438</u>	<u>47,134</u>	<u>118,035</u>	<u>756,607</u>
<b>Net book amounts</b>				
<b>At 31 December 2023</b>	<u>695,494</u>	<u>661</u>	<u>30,742</u>	<u>726,897</u>
At 1 January 2023	<u>721,232</u>	<u>881</u>	<u>30,254</u>	<u>752,367</u>

The net book value at 31 December 2023 represents fixed assets used wholly for direct charitable purposes.

# Order of Augustinian Recollects - St. Rita's Centre

## Notes forming part of the financial statements (continued)

Year Ended 31 December 2023

### 10. Tangible Fixed assets (continued)

The Freehold Property comprises:-

St. Rita's Centre (including the Church of the Holy Family and the adjoining church hall), Otter Moor Lane, Honiton, Devon, £725,000 at valuation and subsequent improvements at cost of £561,932.

The valuation of St. Rita's was provided in a report by Drew Pearce, Chartered Surveyors, dated 31 December 1997, prepared on 23 October 1998. This includes 7 acres of land which is Permanent Endowment with an estimated value of £21,000.

The charity has opted to treat these revaluations of property as deemed cost on transition to FRS102.

<b>11. Stock</b>	<b>2023</b>	<b>2022</b>
	£	£
Shop inventory	<u>21,761</u>	<u>13,055</u>
<b>12. Debtors</b>	<b>2023</b>	<b>2022</b>
	£	£
Accounts receivable	<u>5,487</u>	<u>7,327</u>
<b>13. Cash at Bank and in Hand</b>	<b>2023</b>	<b>2022</b>
	£	£
Current accounts	<u>62,389</u>	<u>137,292</u>
<b>14. Creditors</b>	<b>2023</b>	<b>2022</b>
	£	£
<b>Due within one year:</b>		
Accounts payable	962	1,200
Other creditors	7,609	4,098
<b>Due after one year:</b>		
Loan from the Order of Augustinian Recollects	<u>430,718</u>	<u>478,288</u>

During the year, the interest-free loan from the Order of Augustinian Recollects (a sister charity) decreased by £47,570, representing the cost of accountancy services paid for by the Main Order and loan repayments, to £430,718. The loan will be repaid when the Trustees consider that the charity has sufficient funds to do so.

Under FRS 102 this is considered to be a public benefit concessionary loan and is therefore recognised as greater than one year without any discounting applied.

## Order of Augustinian Recollects - St. Rita's Centre

### Notes forming part of the financial statements (continued)

Year Ended 31 December 2023

#### 15. Analysis of net assets between funds

	Permanent Endowment Funds £	Unrestricted Income Funds £	Unrestricted General Funds £	Total Funds £
Fund balances at 31 December 2023 are represented by:				
Tangible fixed assets	21,000	(13,395)	719,292	<b>726,897</b>
Net current assets	207	172,671	(92,812)	<b>80,066</b>
Creditors due after 1 year	-	9,409	(440,127)	<b>(430,718)</b>
	<u>21,207</u>	<u>168,685</u>	<u>186,353</u>	<u>376,245</u>

#### Analysis of net assets between funds – prior year comparative

	Permanent Endowment Funds £	Unrestricted Income Funds £	Unrestricted General Funds £	Total Funds £
Fund balances at 31 December 2022 are represented by:				
Tangible fixed assets	21,000	(7,749)	739,116	752,367
Net current assets	207	245,189	(92,813)	152,376
Creditors due after 1 year	-	(38,161)	(440,127)	(478,288)
	<u>21,207</u>	<u>199,072</u>	<u>206,176</u>	<u>426,455</u>

#### 16. Permanent endowment fund

Under the terms of the Conveyance dated 19 March 1935, as set out in note 1, 7 acres of land known as Broomhills Park represents Permanent Endowment. The income generated from this land has been used to assist in the maintenance and advancement of the Roman Catholic Church.

# **Order of Augustinian Recollects - St. Rita's Centre**

**Notes forming part of the financial statements (continued)**

**Year Ended 31 December 2023**

## **17. Related Party Transactions**

The Order of Augustinian Recollects Charitable Trust and the Order of Augustinian Recollects St Rita's Centre are subject to common control.

At 31 December 2023 the amount owed to The Order of Augustinian Recollects Charitable Trust was £430,718 (2022: £478,288).

**ORDER OF AUGUSTINIAN RECOLLECTS - ST. RITA'S CENTRE**

England & Wales - Charity number 232501

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# Accounts

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**Order of Augustinian Recollects St. Rita's Centre**

**Report and Financial Statements**

**Year Ended 31 December 2022**

**Registered Charity Number: 232501**

# Order of Augustinian Recollects - St. Rita's Centre

Year Ended 31 December 2022

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# Order of Augustinian Recollects - St. Rita's Centre

## Report of the Trustees

31 December 2022

The Trustees are pleased to present their report and financial statements for the year ended 31 December 2022.

Their financial statements comply with the Charities Act 2011, the terms of the Trust as described below and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

### Objectives, Activities and Public Benefit

The Charity carries on part of the work of the religious order known as the Order of Augustinian Recollects in England. Its members (commonly called 'friars') form the 'Delegation of England', which is part of a wider Province of the Order based in Spain.

We share our Order and Provinces Vision and Mission:

#### **Order's Vision**

*This Project of Life and Mission of the Order wants to be an answer to what the Lord asks of us today as Augustinians, and is guided by this Vision that we want to achieve:*

- 1. Summoned within the Church by the Spirit of the Lord, we follow Christ in communion with our brothers until we become one soul and one heart directed towards God.*
- 2. We are men of community. The community is for us a gift to be celebrated and a project to be built from our different cultural backgrounds. We live fraternal life in community, overcoming individualism, sharing life, prayer, and work, enjoying the happiness of being together and living its demands faithfully.*
- 3. We are members of the People of God, missionary disciples. We contribute to the communion within the Church living our charism. We willingly stay and go wherever the Church needs us, and we want to serve it, especially among the poorest.*
- 4. We love prayer. We are men of faith who pray together, and who, following the teaching of St Augustine and our recollect tradition, listen to the Word and share our experience of God in community.*
- 5. We want to follow the Christ who made himself poor for us. We need little and we have the goods in common. We live with austerity, caring more about the common good than about our own's, and we always give thanks to the Lord for all his gifts, sharing them with the poor and needy.*
- 6. We live the service of authority and obedience out of charity, promoting trust and mutual dialogue.*
- 7. We have a common Apostolic Project. We all feel co-responsible for the apostolic work entrusted to the community. We program, execute, and evaluate in community.*
- 8. We seek Jesus Christ, the Truth. We try to be consistent in our life and mission, giving prophetic witness to a contemplative, community and apostolic life.*
- 9. We value and dedicate time to community study, reading and reflection and create spaces for dialogue with the world and contemporary culture.*
- 10. We are Prophets of the Kingdom. We proclaim with joy and hope the Gospel that gives life. We witness with our lives to the realization, not yet accomplished, of the Father's*

# Order of Augustinian Recollects - St. Rita's Centre

## Report of the Trustees (Cont'd)

31 December 2022

*creational project; we denounce injustices and prefer to abide poor among the poor and the needy.*

### **Province's Vision**

*1. We are religious striving to mature as persons in each of the stages of our spiritual life and growth, taking advantage of all the resources and life experiences that could help us to turn to the Lord and to grow, always seeking the personal spiritual accompaniment, in a community in which we love, respect, correct and challenge one another.*

*2. We are religious who hand over to God, whatever He asks of us to serve our brothers in the community and to serve faithfully the Church as good servants. We prepare ourselves for this by regular contact with God in prayer, study and continuous formation.*

*3. We are friars who desire with all our being to be moulded in the Augustinian recollect spirituality, which God has given us, whose riches we value and want to share with those who are called to live our life and with those who are called to sanctify themselves by living this spirituality in the world.*

*4. We are friars who are not happy in remaining in abstract principles, but want to take concrete commitments that manifest our love of God and our desire to fulfil his will: challenging young people who need to define their vocational options, welcoming them in our communities, accompanying them, sharing with them our experience and, above all, offering them a testimony of a demanding and coherent life.*

*5. We are consecrated people who are willing to go to any country or place that holy obedience asks of us, to strive for the great apostolic challenge, accepting demanding ministries and experiences as good news.*

*6. We are consecrated people who wish to share with the Church their mission, to fulfil it in permanent communion with the laity and to offer them patterns of growth and training so that they also become evangelizers, assuming the challenge of the education and formation of the young.*

*7. We are friars who consider the common life and our mutual encouragement in community life as something fundamental to our charism and spirituality. So, we wish that our Priors have the possibility of training in accompaniment of their brothers in order to guide and help them and their communities to discern.*

*8. We are friars who wish to unite our strengths and have at our disposal the tools and structures that are in line with those of the Order which can help us to be creators and animators of our life and activities.*

*9. We are consecrated people who wish to live the evangelical poverty, especially by putting in common our goods and sharing them with solidarity with the poor and in the social projects which we assume with responsibility.*

*10. We are consecrated people who assume as a challenge to share our life and mission, in a particular way in the United States rearranging our communities to serve the ministries with the highest quality and establishing the most suitable way of living our charism in community.*

### **Mission**

*Our mission is to live and proclaim the Gospel, giving testimony of a contemplative and fraternal life, in the service of the Kingdom and in shared mission with the laity.*

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2022**

*We try to spread our spirituality and the devotion to our saints who have incarnated it along the ages, as different models of putting our Charism into practice.*

The Trustees continue to carry out pastoral work both in the Catholic parishes of Holy Family, Honiton and St. Anthony, Ottery St Mary and at St Rita's Centre Honiton, as well as leading a life of prayer, giving retreats, preaching, caring for the Order's retired friars and promoting vocations to priesthood and the religious life. The Charity also provides priests elsewhere where possible.

At its Pastoral Centre at St Rita's, the Charity provides high quality en-suite accommodation for about 30 people and conference facilities for more.

St Rita's Centre is the main place of devotion to St Rita in England. The stained-glass windows in the chapel there are central to its design, creating a beautiful and fitting shrine to one of the Order's patrons. The Charity provides a centre where people can find inner peace which often eludes them in life.

The Charity's main objective for the year was to continue that work in the face of a gradually diminishing number of Recollects. This has been achieved by careful allocation of human and financial resources according to greatest need.

The Trustees have reviewed their objectives and activities to ensure they continue to reflect the Charity's aims. In carrying out this review they have considered the Charity Commission's general guidance (since revised) on public benefit.

### **Personnel**

At the end of the year under review, the Delegation of the Order consisted of ten ordained priests and one brother working in different ministries in England. Of these, four priests and one brother were based at St Rita's.

The friars meet for their prayer in common, meditation and the Divine Office in the morning, at midday and in the evening, and for their monthly meetings. As well as Delegation meetings of all the friars, there are informal gatherings which contribute to the spirit of community in the Delegation and thus to our wider pastoral work.

The Charity is committed to supporting its members who have spent most of their working lives in the furtherance of its aims, either voluntarily or by covenanting earned income from outside employment.

The Charity does not to any material extent depend on volunteers for the provision of its pastoral work, other than in the context of the parishes which it administers on behalf of the local Diocese.

The Trustees have not set any specific measurable targets since the nature of the Charity's work does not lend itself to such detailed analysis. However, that work continues very satisfactorily despite limited resources. The Trustees have not been able to set aside a designated fund for retirement or establish a reserve against shortfalls in income.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2022**

The Centre provides facilities for parish groups, retreats, youth groups, ecumenical groups and individuals seeking the chance to be at peace with God. The Centre remains very popular and is heavily booked. It has proven a considerable boost to the Order's work in England.

St Rita's Centre is being well used by Diocesan groups, religious and ecumenical groups and individuals for private retreats and for youth gatherings, with three retreat days for religious each year and a variety of other gatherings and meetings.

### **Achievements and Performance**

#### *Pastoral Activity Events 2022*

We have been able to have this year at least the annual retreat in common with the brothers of the Delegation who were able to come. This year we the privilege of having Fr Henry who is an expert of St Augustine. It was a wonderful retreat.

These days of retreat and fraternal coexistence were for all the brothers like an oasis in the midst of an already long period of accumulated stress and isolation during all the time of restrictions. These occasions are a great opportunity for all the religious of the Delegation to get together to pray and meet fraternally.

#### *Pastoral Activity in Honiton*

The community is divided into three main areas: Parishes, Promotions and the Centre.

#### *St Rita's Centre*

The purpose of St Rita's is now totally recognised throughout Plymouth Diocese. We are primarily a Retreat Centre but we also offer our services to the local community. The Centre has become a meeting place for the religious of the Diocese. We also host all the local Deanery days. We ran the usual parish 'Days of Recollection'; Lent and Advent retreats with PowerPoint projection and meditations. We have taken a few private visitors but at the moment we only accept priests and nuns for individual retreats.

Regarding the concrete applications of our Life and Mission Project, and its priority objective of being promoters of communion within the local Church and the Order, we can say that this year we have been able to offer an adequate space for many of the Diocesan activities and organizations who have opted for the availability, services, prices, discounts and security offered by St. Rita's Centre in these times of post pandemic. We have hosted meetings and gatherings of Diocesan Caritas, Catholic schools, meetings and camps for young people of the Diocese, meetings of the committee for the support of the Diocesan Clergy, annual diocesan retreat of the Legion of Mary, events of the Catholic Women League and meetings of the Diocesan Presbyteral Council of the Bishop.

# Order of Augustinian Recollects - St. Rita's Centre

## Report of the Trustees (Cont'd)

31 December 2022

### Achievements and Performance (continued)

#### *St. Rita's Promotions*

During 2022 we continued our promotion of St. Rita's Centre and St. Rita.

This year we continued with the Novena to St. Monica and St. Augustine to pray for the conversion and sanctification of ourselves and our loved ones. This new novena and the seven Masses in honour of St. Nicholas of Tolentino are added to the novenas of Our Lady of Consolation and St. Ezekiel Moreno, so that from August 11 to September 10 we are linking all these Augustinian-Recollect novenas forming what we have presented to our devotees as the Augustinian Recollect Holy Month.

With this novena to St. Monica and St. Augustine we have completed the list of our most representative saints, helping in turn to better understand the origin of devotion to Our Lady of Consolation, and offering to so many mothers and grandmothers who write to us asking for prayers for their loved ones, an instrument to channel and ask together for the conversion of their husbands, children and grandchildren.

We offer online our novenas and newsletter on our website: [www.stritascentre.org](http://www.stritascentre.org) and through our Facebook page.

#### *Honiton – Holy Family Parish*

*Parish Priest: Fr. Jose Romero O.A.R.*

The parish continues to be active in all areas of the Liturgy, social and charitable works.

The parish encourages parishioners to take part in the Parish life in its different aspects.

- The parish has a Parish Council and a Finance Committee.
- There was a Confirmation group who after a year of formation received the Sacrament from the hands of Bishop Mark O'Toole.
- Every week the elder and sick are visited in their homes to receive the sacraments.
- Our flower arrangers provide an abundance of floral display through the year and there is a church-cleaning rota.
- There is a small choir that sustains the chant of the assembly during Sunday Mass/
- Some parishioners serve as offertory collectors, counters and bank the takings each week.
- Tea and coffee is served every Sunday in the parish hall.
- Lent & Advent penitential services are held.
- There is a parish newsletter prepared each week by the secretary.
- The church hall is in regular use bringing in some extra income.
- Regular parish parties are arranged, enabling everyone to meet socially.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2022**

### **Achievements and Performance (continued)**

*Ottery St Mary- St Anthony's Parish*

Parish Priest: Fr. Frank Umendia O.A.R.

St Anthony's continues with the usual parish activities and is very involved with Church Together in Ottery. Parishioners are encouraged to be proactive within the parish taking on responsibility for certain aspects of parish life. We are very fortunate to have a Deacon in our parish.

- We have rotas for Church openers (Porters), readers and Eucharistic ministers.
- Our flower arrangers provide an abundance of floral display through the year and there is a church-cleaning rota.
- Some parishioners serve as offertory collectors, counters and bank the takings each week.
- The parish has a very active Parish Council and a Finance Committee.
- There is a weekly parish newsletter.
- Due to the pandemic and the works of remodeling of the temple the pastoral and liturgical activity are reduced to the essential.

### **The Secular Fraternity of the Order**

The Secular Fraternity of the Order, established on 30th November 2004 at St Rita's Centre, continues to grow. We have been able to promote a close and affectionate relationship between the members during the meetings. His promise was received by Father Prior and the preaching was carried out by Fr. Hugh Corrigan, spiritual director of the Fraternity. The members of our Secular Fraternity also participated in the closing Mass of our annual retreat and the subsequent fraternal meal.

### **Retirement Fund**

In 2005, the Trustees sought advice on the size of retirement fund needed to provide for those no longer engaged in pastoral or educational work, or who have left the Order but for whom continuing support is required, according to the Order's obligations and resources. No specific sum is allocated for the latter purpose, since it is not possible to quantify amounts due. No commitments or guarantees have been given in this or any other respect. It was decided that, having regard to sums owed to its connected charity, there was no foreseeable possibility of creating a retirement fund.

Other than stated above, there have been no material changes in the objectives or policies of the Order. No other important events affecting the Charity have occurred between the date of the Balance Sheet and the date of this Report.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2022**

### **Financial Review**

The Order does to some extent depend on voluntary donations, some rents and the very occasional legacy to sustain its work. For the purposes of these accounts, no value has been placed on the administration and other services provided by members of the Order.

The Order does not currently engage in fund-raising as such. Historically the Order has been grateful for voluntary donations and legacies to sustain its work. This is in part promoted by a regular 'Letter to our Friends' which is sent to our many benefactors in England, Wales and Ireland. We are very grateful to them for their financial and prayerful support.

The Statement of Financial Activities shows a surplus of £30,004 (2021: surplus of £29,698) after depreciation of £31,367. There was an increase in donations which includes £126,762 of legacy income. Income from the pastoral centre decreased but parish income and rental income remained consistent. The charity relies largely on voluntary donations from parishioners and those who use the centre. The benefactors to St Rita's is a great help.

The Balance Sheet shows total net assets of £426,455 (2021: £396,451). The net book value of the charity's tangible fixed assets (comprising freehold properties, motor vehicles and fixtures and equipment which are essential to the day-to-day work of the charity and to the care of its members) is well below £1m. Their value is not regarded as realisable in order to meet the ongoing costs of the charity. Also, no value is attributed to the church building which is a heritage asset.

There are no free reserves available to support the work of the charity as creditors substantially exceed cash and investments. So, the charity is heavily dependent on the continuing support of its sister charity as mentioned below.

The Order continues to review its finances, facilities and needs in order to match future income with expenditure, having regard to the increasing number of retired priests especially as to provision for those who need nursing care either now or in the future.

Ideally, the Trustees would aim to build the charity's free reserves to an equivalent of between 2 and 6 months' expenditure, but they acknowledge that the charity's reserves fall considerably short of this target at present. This situation has arisen following the very significant investment in the charity's freehold property over recent years and the losses suffered over the last few years. But, this investment was deemed essential in order to enable the charity to fulfil its objectives and it is felt that the investment has proved to have been very worthwhile, pastorally if not financially.

In 2001 the separate Charity, The Order of Augustinian Recollects Charitable Trust, based in Honiton, Devon, made an interest-free loan to the Charity to fund the upgrading of St Rita's Centre. This amounted to £478,288 at 31 December 2022. Both charities have the common purpose of the maintenance and advancement of the Roman Catholic Church by preaching, teaching and other means and have, amongst their principal objects, the taking care of missions among the faithful. The Order does not make grants other than occasional small donations to related charities.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2022**

### **Financial Review (continued)**

#### **Investment powers and performance**

The Trustee Act 2000 applies to any investments that the Trustees may make. The Trustees' policy on investments is that, where possible, surplus funds after repayment of borrowing from the Provincial House should be invested so as to give a balance of capital growth and income in order to sustain the work of the Centre, but no such surplus is currently foreseen and there are currently no investments.

#### **Risk Management**

The Trustees have identified any major risks facing the Charity and taken such steps as they can to mitigate them. However, at present the greatest risks to the Order are the lack of candidates from the UK or Ireland under training for the religious life and the consequent lack of priests and brothers able to run St. Rita's Centre and the Order's other charitable works or to provide nursing or other care for those friars who have retired.

#### **Reserves policy**

The Trustees have examined the need for free reserves i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. The Trustees consider that, given the nature of the charity's work, the level of free reserves should be up to 6 months' ongoing expenditure.

There is also a need to provide for the increasing numbers of retired religious and the cost of nursing care when fewer religious are able to earn an income. However, that target is considered unattainable at the present time as the priority is to maintain the Centre as relatively low-cost.

There are in fact no free reserves at 31 December 2022.

#### **Plans for the Future**

The Order continues to review its spending plans and needs and makes every effort to manage its existing assets as efficiently as possible in order to generate the income necessary to achieve the Charity's aims including provision for priests in retirement. In the short to medium term they are satisfied that all the charity's obligations can be met as they occur.

In common with other religious orders, the Order has continued carefully to review both its resources and its future role in this country. The Order intends to remain actively involved in the advancement of its religious and other charitable objects. No material change is proposed, although much will depend on the continuing good health of the remaining active friars.

The intention of the Trustees is to continue to provide pastoral work at the Centre and, over time, to repay the balance on the long-term loan from The Order of Augustinian Recollects Charitable Trust. It is then the intention that the charity will build up free reserves. In the meantime, the charity is dependent on the continuing support of The Order of Augustinian Recollects Charitable Trust - support which the Trustees have no reason to believe will be withdrawn.

## **Order of Augustinian Recollects - St. Rita's Centre**

### **Report of the Trustees (Cont'd)**

**31 December 2022**

An assembly of all the friars with the Provincial is planned for the year 2023. This will be held in Here at St Rita's Centre and will discuss the future of our work here in England.

As noted above, the Order will continue to resist pressure from the Local Authority for further land to be released. The Trustees must protect the peaceful and serene objectives of the retreat/conference facilities for which St Rita's is known.

### **Structure, Governance and Management**

#### **Conveyance and Settlement dated 31 May 1934**

The Order of Augustinian Recollects charity for St. Rita's Centre is an unincorporated charitable association established by virtue of the above Deed, whereby the then Bishop of the Roman Catholic Diocese of Plymouth conveyed a 14-acre property called Broomhills at Honiton, Devon, to trustees of the Order of Augustinian friars or 'Recollects', to be held firstly for the purpose of erecting and equipping a public church serving 120 people (in addition to members of the Order), on a site and to a specification to be agreed with the Bishop, for the Roman Catholic community in and around Honiton.

A Church was duly built with a parish hall. In carrying out its mission there at its own expense, the Order must "*conform to all lawful directions of the Bishop*". If the Order were to leave Honiton, then it must give 12 months' notice and convey the Church, together with the site of the Church and grounds together totalling between a third and a half of an acre as the site of a Presbytery, to Plymouth Diocese. Alternatively, the Order may offer the Bishop a properly equipped replacement Church and site not more than ½ a mile from Honiton Post Office.

Subject to the above, the property is held for the charitable purposes of the Order, namely the "*maintenance and advancement of the Roman Catholic Church by preaching, teaching and other means and.....the taking care of Missions among the Faithful*" (as in the Deed).

In addition to building the Church and hall (with the aid of contributions from a small parish community and trust funds by other trustees held on its behalf), the Trustees created a College or Seminary first called St Joseph's Missionary College and later St. Rita's College but now it is a residential centre known as St. Rita's Centre.

#### **Conveyance and Settlement dated 19 March 1935**

Land adjoining St. Rita's, known as Broomhills Park, was conveyed to the Trustees on 19 March 1935, "*upon trust to allow the same to be used in connection with St. Joseph's Missionary College aforesaid for the general purposes of the charitable work of the said Religious Order as carried on thereat but so long only as the said Missionary College or some other charitable work of the said Religious Order shall be carried on at Honiton by the said Religious Order*".

There is a provision that, if the Order is no longer still active in Honiton, the property (or the capital representing the same) will form part of the endowment of another trust (held for the Roman

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2022**

Catholic parish at Honiton by Plymouth Diocese) which does not benefit the Order. It therefore created a permanent endowment.

The permanent endowment charity created by the 1935 Conveyance is registered as a subsidiary charity of the above trust for the general purposes of the charitable work as carried out by the Order at Honiton. The Conveyance is silent as to powers of the Trustees, who are appointed as above.

In 2002 the name of the charity was changed to "Order of Augustinian Recollects – St Rita's Centre" to differentiate the charity and its subsidiary trust from the other Order of Augustinian Recollects charity (number 237522) administered by the same trustees.

### **Governance**

The charity is part of an international Order, founded in 1588, of Roman Catholic friars or Recollects who have taken vows for the religious life, many of them as ordained priests. The Order's work in England, which began in the early 1930s, is carried out within what is known to the Order as the 'Delegation of England' under the direction of the Delegate Provincial. He is supported and advised by two elected Counsellors and a Delegation Procurator (Bursar) whom he appoints. As the Delegation is part of a wider Province he in turn submits annual reports to a Provincial of the Order based in Spain.

The Delegate Provincial, as a Major Superior of the Augustinian Recollects, has significant powers as to the acceptance and dismissal of candidates to the Order and as to the disposition of Recollects within the Order's houses in England. He has delegated powers to spend up to £3,000, or £25,000 with the permission of his Council, for the Order's charitable purposes, but he must refer to his superiors in Spain and/or to the friars in England before authorising the Trustees to dispose of property permanently.

In accordance with the Order's own Rules and Constitutions, in addition to their regular meetings as Trustees the Council meets regularly to advise the Delegate Provincial on matters concerning the charity and formal decisions affecting its charitable activities are taken at regular meetings of the Trustees, most of whom serve on the Council.

### **Recruitment and Appointment of Trustees**

The Conveyance and Settlement is silent as to powers of the Trustees. Retiring and continuing Trustees therefore appoint new Trustees under statutory powers, but on the recommendation of the Delegate Provincial. They always include the Prior of St Rita's. Given its nature, it is not considered appropriate to recruit trustees from outside the Order and no policy has been adopted in that regard. No specific training has been given to the Trustees but they have sufficient access to professional and practical advice, especially as members of the Conference of Religious, to understand their responsibilities as charity trustees.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2022**

### **Financial Governance**

The Delegation Procurator administers certain funds on behalf of the Order as a whole, again under the direction of the Delegate Provincial. Each year, he submits to the Delegate Provincial and his Council a formal account of his administration of those funds in accordance with the Order's

own Rules and Constitutions, in addition to their regular meetings as Trustees. The Council meets regularly to advise the Delegate Provincial on matters concerning the Order and formal decisions affecting its charitable activities are taken at regular meetings of the Trustees, most of whom serve on the Council.

St. Rita's Centre is administered on behalf of the local Superior or Prior who is answerable, as are the Trustees, to the Delegate Provincial and his Council under the Order's Rules and Constitutions. The Prior has delegated powers to spend up to £800 or £2,000 with the permission of his Council.

Little cash is held, and donations and other receipts are invariably by cheque, as is most expenditure. Internal controls over cash, donations and expenditure are therefore considered adequate.

### **Key management personnel remuneration**

The trustees consider that the Board of Trustees comprise the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis.

Part of the charity's purposes is to provide for the essential needs of all members of the Order who, by taking vows of poverty, have renounced all personal rights to income and capital. The living costs of the Trustees are therefore borne by the charity in the same way as those of other priests and they receive no benefit by virtue of their position as trustees.

### **Connected Charities**

Other than the Order of Augustinian Recollects Charitable Trust (charity number 237522) there are no related parties or connected charities associated with the Charity, although it continues to work closely with the Roman Catholic Diocese of Plymouth and other charitable bodies. The Prior, Fr Gerald Wilson, is the Vicar for Religious for the Diocese of Plymouth and as such advises the Bishop on matters concerning religious communities in the Diocese.

# Order of Augustinian Recollects - St. Rita's Centre

## Report of the Trustees (Cont'd)

### Reference and Administrative Information

#### Principal Office

St Rita's Centre  
Ottery Moor Lane  
Honiton  
EX14 1AP

#### Trustees

Father Carlos Abajos  
Father Gerald Wilson  
Father Hugh Corrigan  
Fr Jose Romero.

#### Delegation Council

Father Carlos Abajos (1<sup>st</sup> Counsellor)  
Father Gerald Wilson  
Father Hugh Corrigan (2<sup>nd</sup> Counsellor)

#### Provincial Delegate for England

Father Gerald Wilson

#### Delegation Procurator (Regional Bursar)

Father Gerald Wilson  
St Anne's  
363 Kennington Lane  
Vauxhall  
London SE11 5QY

#### Solicitors

Tozers LLP  
Broadwalk House  
Southernhay West  
Exeter  
EX1 1UA

#### Principal Bankers

HSBC Bank Plc  
86 High Street  
Honiton  
EX14 8JN

#### Independent Examiner

Neil Hitchings FCA  
Francis Clark LLP  
Centenary House  
Peninsula Park  
Rydon Lane  
Exeter  
EX2 7XE

#### Investment Advisers

M & G Investment Management Ltd  
7th Floor, 3 Minster Court  
Great Tower Street  
London, EC3R 7XH

#### Insurance Broker

D E Ford  
Poppleton Grange  
Low Poppleton Lane  
York  
YO26 6GZ

#### Registered Charity Number

232501

# Order of Augustinian Recollects - St. Rita's Centre

## Report of the Trustees (Cont'd)

31 December 2022

### Trustees' responsibilities in relation to the financial statements

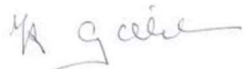
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on **30 October** 2023 and signed on their behalf by:



Fr Gerald Wilson OAR  
Trustee

## Order of Augustinian Recollects - St. Rita's Centre

### Independent examiner's report to the trustees of the Order of Augustinian Recollects – St Rita's Centre

I report to the trustees on my examination of the accounts of the Order of Augustinian Recollects – St Rita's Centre (the Trust) for the year ended 31 December 2022.

#### Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

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

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

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

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

Signed:



Neil Hitchings FCA  
Independent Examiner  
Francis Clark LLP  
Chartered Accountants  
Centenary House  
Peninsula Park  
Rydon Lane  
EXETER  
EX2 7XE

30 October 2023

## Order of Augustinian Recollects - St. Rita's Centre

### Statement of Financial Activities (SOFA)

Year Ended 31 December 2022

	Notes	Permanent Endowment £	Unrestricted Funds £	Total 2022 £	Total 2021 £
<b>Income</b>					
Donations and legacies	3	-	179,555	<b>179,555</b>	115,332
<i>Income from charitable activities</i>					
Pastoral Centre and similar income	4	-	95,759	<b>95,759</b>	99,992
Rental income	5	-	7,804	<b>7,804</b>	7,804
Other income	6	-	6,580	<b>6,580</b>	27,554
<b>Total income</b>		-	289,698	<b>289,698</b>	250,682
<b>Expenditure</b>					
Expenditure on charitable activities	7	-	259,694	<b>259,694</b>	220,984
<b>Total expenditure</b>		-	259,694	<b>259,694</b>	220,984
<b>Net movement in funds for the year</b>		-	30,004	<b>30,004</b>	29,698
<b>Reconciliation of funds</b>					
Total funds at 1 January 2021		21,207	375,244	<b>396,451</b>	366,753
<b>Total funds at 31 December 2022</b>		<u>21,207</u>	<u>405,248</u>	<b><u>426,455</u></b>	<u>396,451</u>

All comparative Income and Expenditure are attributable to unrestricted funds.

# Order of Augustinian Recollects - St. Rita's Centre

## Balance Sheet

31 December 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	10		<b>752,367</b>		763,606
<b>Current assets</b>					
Stock	11	<b>13,055</b>		10,417	
Debtors	12	<b>7,327</b>		15,888	
Cash at bank and in hand	13	<b>137,292</b>		107,545	
			<b>157,674</b>		133,580
<b>Creditors:</b> amounts falling due after more than one year	14		<b>(5,298)</b>		-
<b>Net current assets</b>			<b>152,376</b>		133,580
<b>Creditors:</b> amounts falling due after more than one year	14		<b>(478,288)</b>		(501,005)
<b>Net assets</b>			<b>426,455</b>		396,451
<b>The funds of the charity</b>					
<b>Capital fund</b>					
Permanent Endowment	15		<b>21,207</b>		21,207
<b>Unrestricted funds</b>					
Income fund	15		<b>199,072</b>		161,214
General fund	15		<b>206,176</b>		214,030
<b>Total unrestricted funds</b>			<b>405,248</b>		375,244
<b>Total charity funds</b>			<b>426,455</b>		396,451

Approved by the Board of Trustees on 30/10/2023 and signed on its behalf by

Fr Gerald Wilson OAR

Trustee



# Order of Augustinian Recollects - St. Rita's Centre

## Notes forming part of the financial statements

### Year Ended 31 December 2022

#### 1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### a. Basis of preparation

The financial statements 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 UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has been withdrawn.

St Rita's Centre meets the definition of a public benefit entity under FRS 102.

Having considered all relevant factors and taking into account the continuing support of the charities sister entity, the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Assets and liabilities are initially recognised at historical or transaction value unless otherwise stated in the accounting policy note.

Separate accounts are maintained for the pastoral and other activities carried out as follows:-

St. Rita's Youth & Pastoral Centre  
St. Rita's Promotions

The financial statements include the transactions, assets and liabilities of these accounts.

# Order of Augustinian Recollects - St. Rita's Centre

## Notes forming part of the financial statements (continued)

### Year Ended 31 December 2022

#### b. Accumulated Funds

The accumulated funds, represent the following:-

- **Income Fund (Unrestricted)**  
The aggregate of net incoming resources since the trust was founded.
- **General Fund (Unrestricted)**  
Land and property in respect of the settlement and conveyance dated 31 May 1934, plus subsequent additions at cost, less accumulated depreciation.
- **Permanent Endowment**  
Land in respect of the settlement and conveyance dated 19 March 1935.

#### c. Fixed Assets

The charity has opted to treat previous revaluations of property as deemed cost on transition to FRS102.

Tangible fixed assets are recorded at cost. Impairment reviews are performed where there is an indication that an impairment has occurred. Fixed assets costing less than £500 are not capitalised.

#### d. Depreciation

Assets are depreciated over their estimated useful lives as follows:-

- |                                     |                      |
|-------------------------------------|----------------------|
| • Freehold property, excluding land | 2% straight line     |
| • Motor vehicles                    | 25% reducing balance |
| • Fixtures, fittings and equipment  | 15% reducing balance |

#### e. Creditors (greater than one year)

The interest free loan from the Order of Augustinian Recollects (a sister charity) is considered to be a public benefit entity concessionary loan and as such it is recognised as due greater than one year (in line with the substance of the arrangement) and no discounting is applied.

The loan will be repaid when funds become available to do so.

#### f. Income

Income is recorded on a receivable basis. Income from bequests and legacies is recognised when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

# Order of Augustinian Recollects - St. Rita's Centre

## Notes forming part of the financial statements (continued)

### Year Ended 31 December 2022

#### **g. Expenditure**

Expenditure is recorded on an accruals basis and has been classified under headings that aggregate all costs related to that category.

- Charitable expenditure comprises those costs incurred by the charity in order to meet its charitable activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

#### **h. Value Added Tax**

The Trust is not registered for Value Added Tax (VAT). Expenditure in these financial statements therefore includes VAT paid where appropriate.

#### **i. Trustee Benefits**

Part of the charity's purposes is to provide for the essential needs of all members of the Order who, by taking vows of poverty, have renounced all personal rights to income and capital. The living costs of the Trustees are therefore borne by the charity in the same way as those of other priests and they receive no benefit by virtue of their position as trustees.

#### **j. Administration**

For the purposes of these accounts, no value has been placed on the administration and other services provided by members of the Order.

## **2. Status of Trust**

The Trust was created by a Conveyance and Settlement of over 14 acres of land known as Broomhills Park, Honiton, from the Roman Catholic Bishop of Plymouth, dated 31 May 1934.

The terms of the Conveyance required the Trustees to erect and complete a Church with seating accommodation for 120 persons and to provide (premises) for the members of the Order of St. Augustine Recollects for its charitable purposes. The Order has existed since 1588 and is devoted to the maintenance and advancement of the Roman Catholic Church by preaching, teaching and other means and has amongst its principal objects the taking care of missions among the faithful.

The Conveyance also required the church and certain land to be vested in a Trust, as directed by the Bishop of Plymouth, for the general charitable purposes of the Roman Catholic Diocese at Honiton, should the Order withdraw from the mission there. A further 7 acres of land at Broomhills Park was conveyed to the Trustees by Leonard Cecil Colin Lindsay on 19 March 1935. The terms of the Conveyance required the Trustees to use the land in connection with St. Joseph's Missionary College (now St Rita's Centre) for the general purposes of the charitable work of the Order of Augustinian Recollects carried on in Honiton.

# Order of Augustinian Recollects - St. Rita's Centre

## Notes forming part of the financial statements (continued)

### Year Ended 31 December 2022

The terms of this Conveyance and Settlement require the land, including proceeds of sale of any part of it, to vest in trustees (who were not members of the Order) of a Trust created by Mr Lindsay's Conveyance of 27 October 1931, should the Order withdraw from Honiton.

In 2002 the Trustees resolved to change the name of the charity to "Order of Augustinian Recollects – St Rita's Centre" to differentiate the charity from the other charity administered by the same trustees.

#### 3. Donations and legacies

	Permanent Endowment	Unrestricted Funds	Total 2022	Total 2021
	£	£	£	£
Donations - general	-	44,935	<b>44,935</b>	56,372
Collections	-	3,858	<b>3,858</b>	1,945
Legacies	-	126,762	<b>126,762</b>	2,000
Government grants	-	4,000	<b>4,000</b>	55,015
	-	179,555	<b>179,555</b>	115,332

#### 4. Pastoral Centre and similar income

	Permanent Endowment	Unrestricted Funds	Total 2022	Total 2021
	£	£	£	£
Pastoral Centre income	-	49,992	<b>49,992</b>	57,649
Parish income	-	17,039	<b>17,039</b>	16,017
Repository	-	12,402	<b>12,402</b>	11,806
Donated earnings of members	-	4,680	<b>4,680</b>	4,262
Stipends	-	11,646	<b>11,646</b>	10,258
Stole fees	-	-	-	-
	-	95,759	<b>95,759</b>	99,992

#### 5. Rental income

	Permanent Endowment	Unrestricted Funds	Total 2022	Total 2021
	£	£	£	£
Rental income	-	7,804	<b>7,804</b>	7,804
Printing and duplicating	-	-	-	-
	-	7,804	<b>7,804</b>	7,804

## Order of Augustinian Recollects - St. Rita's Centre

### 6. Other income

	Permanent Endowment	Unrestricted Funds	Total 2022	Total 2021
	£	£	£	£
Sundry income	-	6,580	<b>6,580</b>	27,554

### 7. Analysis of expenditure on charitable activities

	Permanent Endowment	Unrestricted Funds	Total 2022	Total 2021
	£	£	£	£
Salaries	-	88,434	<b>88,434</b>	88,359
Fathers' allowances	-	3,183	<b>3,183</b>	1,987
Repository	-	3,833	<b>3,833</b>	3,312
Office Costs	-	23,725	<b>23,725</b>	26,647
Food	-	25,897	<b>25,897</b>	21,004
Chapel and books	-	1,777	<b>1,777</b>	1,398
Advertising	-	327	<b>327</b>	357
Travel	-	1,290	<b>1,290</b>	919
Motor	-	4,549	<b>4,549</b>	4,347
Household	-	7,339	<b>7,339</b>	5,729
Rates	-	3,048	<b>3,048</b>	2,691
Energy	-	18,350	<b>18,350</b>	11,661
Repairs and maintenance	-	17,768	<b>17,768</b>	8,236
Insurance	-	28	<b>28</b>	119
Sundries	-	13,641	<b>13,641</b>	3,689
Depreciation	-	31,367	<b>31,367</b>	28,866
Hire of equipment	-	2,258	<b>2,258</b>	2,798
Donations	-	9,553	<b>9,553</b>	6,535
Bank charges	-	1,077	<b>1,077</b>	330
Governance costs (see Note 8)	-	2,250	<b>2,250</b>	2,000
Total charitable expenditure	-	259,694	<b>259,694</b>	220,984

### 8. Governance costs

	Permanent Endowment	Unrestricted Funds	Total 2022	Total 2021
	£	£	£	£
Accountancy services (incl. VAT)	-	1,430	<b>1,430</b>	1,300
Independent examination fees (incl. VAT)	-	820	<b>820</b>	700
Total expenditure	-	2,250	<b>2,250</b>	2,000

## Order of Augustinian Recollects - St. Rita's Centre

### Notes forming part of the financial statements (continued)

#### Year Ended 31 December 2022

#### 9. Staff

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Average number employed in year	4	8
Aggregate amounts paid in respect of:		
	£	£
Wages and salaries	<b>83,742</b>	86,809
Social security costs	<b>4,692</b>	1,451
	<u><b>88,434</b></u>	<u>88,359</u>

No employee received emoluments exceeding £60,000 p.a. Trustees received no remuneration in the year - see Note 2(i).

The trustees consider that the Board of Trustees comprise the key management personnel. Part of the charity's purposes is to provide for the essential needs of all members of the Order who, by taking vows of poverty, have renounced all personal rights to income and capital. The living costs of the Trustees are therefore borne by the charity in the same way as those of other priests and they receive no benefit by virtue of their position as trustees.

#### 10. Tangible Fixed assets

	<b>Freehold</b>	<b>Motor</b>	<b>Fixtures</b>	<b>Total</b>
	<b>property</b>	<b>vehicles</b>	<b>and</b>	<b></b>
	<b>£</b>	<b>£</b>	<b>equipment</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 January 2022	1,286,932	47,795	122,735	1,457,462
Additions	-	-	20,128	20,128
<b>At 31 December 2022</b>	<u><b>1,286,932</b></u>	<u><b>47,795</b></u>	<u><b>142,863</b></u>	<u><b>1,477,590</b></u>
<b>Depreciation</b>				
At 1 January 2022	539,962	46,620	107,274	693,856
Charge for year	25,738	294	5,335	31,367
<b>At 31 December 2022</b>	<u><b>565,700</b></u>	<u><b>46,914</b></u>	<u><b>112,609</b></u>	<u><b>725,223</b></u>
<b>Net book amounts</b>				
<b>At 31 December 2022</b>	<u><u><b>721,232</b></u></u>	<u><u><b>881</b></u></u>	<u><u><b>30,254</b></u></u>	<u><u><b>752,367</b></u></u>
At 1 January 2022	<u>746,970</u>	<u>1,175</u>	<u>15,461</u>	<u>763,606</u>

The net book value at 31 December 2022 represents fixed assets used wholly for direct charitable purposes.

# Order of Augustinian Recollects - St. Rita's Centre

## Notes forming part of the financial statements (continued)

### Year Ended 31 December 2022

#### 10. Tangible Fixed assets (continued)

The Freehold Property comprises:-

St. Rita's Centre (including the Church of the Holy Family and the adjoining church hall), Otter Moor Lane, Honiton, Devon, £725,000 at valuation and subsequent improvements at cost of £561,932.

The valuation of St. Rita's was provided in a report by Drew Pearce, Chartered Surveyors, dated 31 December 1997, prepared on 23 October 1998. This includes 7 acres of land which is Permanent Endowment with an estimated value of £21,000.

The charity has opted to treat these revaluations of property as deemed cost on transition to FRS102.

<b>11. Stock</b>	<b>2022</b>	<b>2021</b>
	£	£
Shop inventory	<b>13,055</b>	10,417
	<u>          </u>	<u>          </u>
<b>12. Debtors</b>	<b>2022</b>	<b>2021</b>
	£	£
Accounts receivable	<b>7,327</b>	15,888
	<u>          </u>	<u>          </u>
<b>13. Cash at Bank and in Hand</b>	<b>2022</b>	<b>2021</b>
	£	£
Current accounts	<b>137,292</b>	107,545
	<u>          </u>	<u>          </u>
<b>14. Creditors</b>	<b>2022</b>	<b>2021</b>
	£	£
<b>Due within one year:</b>		
Accounts payable	<b>1,200</b>	-
Other creditors	<b>4,098</b>	-
<b>Due after one year:</b>		
Loan from the Order of Augustinian Recollects	<b>478,288</b>	501,005
	<u>          </u>	<u>          </u>

During the year, the interest-free loan from the Order of Augustinian Recollects (a sister charity) increased by £2,000, representing the cost of accountancy services paid for by the Main Order, to £478,288. The loan will be repaid when the Trustees consider that the charity has sufficient funds to do so.

Under FRS 102 this is considered to be a public benefit concessionary loan and is therefore recognised as greater than one year without any discounting applied.

## Order of Augustinian Recollects - St. Rita's Centre

### Notes forming part of the financial statements (continued)

Year Ended 31 December 2022

#### 15. Analysis of net assets between funds

	Permanent Endowment Funds £	Unrestricted Income Funds £	Unrestricted General Funds £	Total Funds £
Fund balances at 31 December 2022 are represented by:				
Tangible fixed assets	21,000	(7,749)	739,116	<b>752,367</b>
Net current assets	207	245,189	(92,813)	<b>152,376</b>
Creditors due after 1 year	-	(38,161)	(440,127)	<b>(478,288)</b>
	<u>21,207</u>	<u>199,072</u>	<u>206,176</u>	<u>426,455</u>

#### Analysis of net assets between funds – prior year comparative

	Permanent Endowment Funds £	Unrestricted Income Funds £	Unrestricted General Funds £	Total Funds £
Fund balances at 31 December 2021 are represented by:				
Tangible fixed assets	21,000	(4,364)	746,970	763,606
Net current assets	207	226,456	(92,813)	133,850
Creditors due after 1 year	-	(60,878)	(440,127)	(501,005)
	<u>21,207</u>	<u>161,214</u>	<u>214,030</u>	<u>396,451</u>

#### 16. Permanent endowment fund

Under the terms of the Conveyance dated 19 March 1935, as set out in note 1, 7 acres of land known as Broomhills Park represents Permanent Endowment. The income generated from this land has been used to assist in the maintenance and advancement of the Roman Catholic Church.

## **Order of Augustinian Recollects - St. Rita's Centre**

### **17. Related Party Transactions**

The Order of Augustinian Recollects Charitable Trust and the Order of Augustinian Recollects St Rita's Centre are subject to common control.

At 31 December 2022 the amount owed to The Order of Augustinian Recollects Charitable Trust was £478,288 (2021: £501,005).

**ORDER OF AUGUSTINIAN RECOLLECTS - ST. RITA'S CENTRE**

England & Wales - Charity number 232501

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# Accounts

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**Order of Augustinian Recollects St. Rita's Centre**

**Report and Financial Statements**

**Year Ended 31 December 2021**

**Registered Charity Number: 232501**

# Order of Augustinian Recollects - St. Rita's Centre

Year Ended 31 December 2021

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# Order of Augustinian Recollects - St. Rita's Centre

## Report of the Trustees

31 December 2021

The Trustees are pleased to present their report and financial statements for the year ended 31 December 2021.

They financial statements comply with the Charities Act 2011, the terms of the Trust as described below and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

### Objectives, Activities and Public Benefit

The Charity carries on part of the work of the religious order known as the Order of Augustinian Recollects in England. Its members (commonly called 'friars') form the 'Delegation of England', which is part of a wider Province of the Order based in Spain.

We share our Order and Provinces Vision and Mission:

#### **Order's Vision**

*This Project of Life and Mission of the Order wants to be an answer to what the Lord asks of us today as Augustinians, and is guided by this Vision that we want to achieve:*

- 1. Summoned within the Church by the Spirit of the Lord, we follow Christ in communion with our brothers until we become one soul and one heart directed towards God.*
- 2. We are men of community. The community is for us a gift to be celebrated and a project to be built from our different cultural backgrounds. We live fraternal life in community, overcoming individualism, sharing life, prayer, and work, enjoying the happiness of being together and living its demands faithfully.*
- 3. We are members of the People of God, missionary disciples. We contribute to the communion within the Church living our charism. We willingly stay and go wherever the Church needs us, and we want to serve it, especially among the poorest.*
- 4. We love prayer. We are men of faith who pray together, and who, following the teaching of St Augustine and our recollect tradition, listen to the Word and share our experience of God in community.*
- 5. We want to follow the Christ who made himself poor for us. We need little and we have the goods in common. We live with austerity, caring more about the common good than about our own's, and we always give thanks to the Lord for all his gifts, sharing them with the poor and needy.*
- 6. We live the service of authority and obedience out of charity, promoting trust and mutual dialogue.*
- 7. We have a common Apostolic Project. We all feel co-responsible for the apostolic work entrusted to the community. We program, execute, and evaluate in community.*
- 8. We seek Jesus Christ, the Truth. We try to be consistent in our life and mission, giving prophetic witness to a contemplative, community and apostolic life.*
- 9. We value and dedicate time to community study, reading and reflection and create spaces for dialogue with the world and contemporary culture.*
- 10. We are Prophets of the Kingdom. We proclaim with joy and hope the Gospel that gives life. We witness with our lives to the realization, not yet accomplished, of the Father's*

# Order of Augustinian Recollects - St. Rita's Centre

## Report of the Trustees (Cont'd)

31 December 2021

*creational project; we denounce injustices and prefer to abide poor among the poor and the needy.*

### **Province's Vision**

- 1. We are religious striving to mature as persons in each of the stages of our spiritual life and growth, taking advantage of all the resources and life experiences that could help us to turn to the Lord and to grow, always seeking the personal spiritual accompaniment, in a community in which we love, respect, correct and challenge one another.*
- 2. We are religious who hand over to God, whatever He asks of us to serve our brothers in the community and to serve faithfully the Church as good servants. We prepare ourselves for this by regular contact with God in prayer, study and continuous formation.*
- 3. We are friars who desire with all our being to be moulded in the Augustinian recollect spirituality, which God has given us, whose riches we value and want to share with those who are called to live our life and with those who are called to sanctify themselves by living this spirituality in the world.*
- 4. We are friars who are not happy in remaining in abstract principles, but want to take concrete commitments that manifest our love of God and our desire to fulfil his will: challenging young people who need to define their vocational options, welcoming them in our communities, accompanying them, sharing with them our experience and, above all, offering them a testimony of a demanding and coherent life.*
- 5. We are consecrated people who are willing to go to any country or place that holy obedience asks of us, to strive for the great apostolic challenge, accepting demanding ministries and experiences as good news.*
- 6. We are consecrated people who wish to share with the Church their mission, to fulfil it in permanent communion with the laity and to offer them patterns of growth and training so that they also become evangelizers, assuming the challenge of the education and formation of the young.*
- 7. We are friars who consider the common life and our mutual encouragement in community life as something fundamental to our charism and spirituality. So, we wish that our Priors have the possibility of training in accompaniment of their brothers in order to guide and help them and their communities to discern.*
- 8. We are friars who wish to unite our strengths and have at our disposal the tools and structures that are in line with those of the Order which can help us to be creators and animators of our life and activities.*
- 9. We are consecrated people who wish to live the evangelical poverty, especially by putting in common our goods and sharing them with solidarity with the poor and in the social projects which we assume with responsibility.*
- 10. We are consecrated people who assume as a challenge to share our life and mission, in a particular way in the United States rearranging our communities to serve the ministries with the highest quality and establishing the most suitable way of living our charism in community.*

### **Mission**

*Our mission is to live and proclaim the Gospel, giving testimony of a contemplative and fraternal life, in the service of the Kingdom and in shared mission with the laity.*

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2021**

*We try to spread our spirituality and the devotion to our saints who have incarnated it along the ages, as different models of putting our Charism into practice.*

The Trustees continue to carry out pastoral work both in the Catholic parishes of Holy Family, Honiton and St. Anthony, Ottery St Mary and at St Rita's Centre Honiton, as well as leading a life of prayer, giving retreats, preaching, caring for the Order's retired friars and promoting vocations to priesthood and the religious life. The Charity also provides priests elsewhere where possible.

At its Pastoral Centre at St Rita's, the Charity provides high quality en-suite accommodation for about 30 people and conference facilities for more.

St Rita's Centre is the main place of devotion to St Rita in England. The stained-glass windows in the chapel there are central to its design, creating a beautiful and fitting shrine to one of the Order's patrons. The Charity provides a centre where people can find inner peace which often eludes them in life.

The Charity's main objective for the year was to continue that work in the face of a gradually diminishing number of Recollects. This has been achieved by careful allocation of human and financial resources according to greatest need.

The Trustees have reviewed their objectives and activities to ensure they continue to reflect the Charity's aims. In carrying out this review they have considered the Charity Commission's general guidance (since revised) on public benefit.

### **Personnel**

At the end of the year under review, the Delegation of the Order consisted of ten ordained priests and one brother working in different ministries in England. Of these, four priests and one brother were based at St Rita's.

The friars meet for their prayer in common, meditation and the Divine Office in the morning, at midday and in the evening, and for their monthly meetings. As well as Delegation meetings of all the friars, there are informal gatherings which contribute to the spirit of community in the Delegation and thus to our wider pastoral work.

The Charity is committed to supporting its members who have spent most of their working lives in the furtherance of its aims, either voluntarily or by covenanting earned income from outside employment.

The Charity does not to any material extent depend on volunteers for the provision of its pastoral work, other than in the context of the parishes which it administers on behalf of the local Diocese.

The Trustees have not set any specific measurable targets since the nature of the Charity's work does not lend itself to such detailed analysis. However, that work continues very satisfactorily despite limited resources. The Trustees have not been able to set aside a designated fund for retirement or establish a reserve against shortfalls in income.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2021**

The Centre provides facilities for parish groups, retreats, youth groups, ecumenical groups and individuals seeking the chance to be at peace with God. The Centre remains very popular and is heavily booked. It has proven a considerable boost to the Order's work in England.

St Rita's Centre is being well used by Diocesan groups, religious and ecumenical groups and individuals for private retreats and for youth gatherings, with three retreat days for religious each year and a variety of other gatherings and meetings.

### **Achievements and Performance**

#### *Pastoral Activity Events 2021*

We have been able to have this year at least the annual retreat in common with the brothers of the Delegation who were able to come. This year we have not been able to count on any preacher from outside or the presence of brothers from Spain as was customary before the pandemic.

Fr. Delegate, Fr. Gerald commissioned Fathers José Javier Lizarraga and José Manuel Romero to give talks on Fr. Mariano Gazpio and the mission of China, topics on which both brothers have been working for a long time. During the retreat, talks were given on the communion of saints, the spirituality and missionary work of our men and women religious and lay people of the mission of China and especially the figure of Venerable Fr. Mariano Gazpio as a model for us.

These days of retreat and fraternal coexistence were for all the brothers like an oasis in the midst of an already long period of accumulated stress and isolation during all the time of restrictions. These occasions are a great opportunity for all the religious of the Delegation to get together to pray and meet fraternally.

#### *Pastoral Activity in Honiton*

The community is divided into three main areas: Parishes, Promotions and the Centre.

#### *St Rita's Centre*

The purpose of St Rita's is now totally recognised throughout Plymouth Diocese. We are primarily a Retreat Centre but we also offer our services to the local community. The Centre has become a meeting place for the religious of the Diocese. We also host all the local Deanery days. We ran the usual parish 'Days of Recollection'; Lent and Advent retreats with PowerPoint projection and meditations. We have taken a few private visitors but at the moment we only accept priests and nuns for individual retreats.

Regarding the concrete applications of our Life and Mission Project, and its priority objective of being promoters of communion within the local Church and the Order, we can say that this year we have been able to offer an adequate space for many of the Diocesan activities and organizations who have opted for the availability, services, prices, discounts and security offered by St. Rita's Centre in these times of pandemic. We have hosted meetings and gatherings of Diocesan Caritas, Catholic schools, meetings and camps for young people of the Diocese, meetings of the committee for the support of the Diocesan Clergy, annual diocesan retreat of the

# Order of Augustinian Recollects - St. Rita's Centre

## Report of the Trustees (Cont'd)

31 December 2021

### Achievements and Performance (continued)

Legion of Mary, events of the Catholic Women League and even meetings of the Diocesan Presbyteral Council of the Bishop.

#### *St. Rita's Promotions*

During 2021 we continued our promotion of St. Rita's Centre and St. Rita.

This year have created this year the Novena to St. Monica and St. Augustine to pray for the conversion and sanctification of ourselves and our loved ones. This new novena and the septenary

of Masses in honour of St. Nicholas of Tolentino are added to the novenas of Our Lady of Consolation and St. Ezekiel Moreno, so that from August 11 to September 10 we are linking all these Augustinian-Recollect novenas forming what we have presented to our devotees as the Augustinian Recollect Holy Month.

With this novena to St. Monica and St. Augustine we have completed the list of our most representative saints, helping in turn to better understand the origin of devotion to Our Lady of Consolation, and offering to so many mothers and grandmothers who write to us asking for prayers for their loved ones, an instrument to channel and ask together for the conversion of their husbands, children and grandchildren.

We offer online our novenas and newsletter on our website: [www.stritascentre.org](http://www.stritascentre.org) and through our Facebook page.

#### *Honiton – Holy Family Parish*

*Parish Priest: Fr. Jose Romero O.A.R.*

The parish continues to be active in all areas of the Liturgy, social and charitable works.

The parish encourages parishioners to take part in the Parish life in its different aspects.

- The parish has a Parish Council and a Finance Committee.
- There was a Confirmation group who after a year of formation received the Sacrament from the hands of Bishop Mark O'Toole.
- Every week the elder and sick are visited in their homes to receive the sacraments.
- Our flower arrangers provide an abundance of floral display through the year and there is a church-cleaning rota.
- There is a small choir that sustains the chant of the assembly during Sunday Mass/
- Some parishioners serve as offertory collectors, counters and bank the takings each week.
- Tea and coffee is served every Sunday in the parish hall.
- Lent & Advent penitential services are held.
- There is a parish newsletter prepared each week by the secretary.
- The church hall is in regular use bringing in some extra income.
- Regular parish parties are arranged, enabling everyone to meet socially.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2021**

### **Achievements and Performance (continued)**

*Ottery St Mary- St Anthony's Parish*

Parish Priest: Fr. Frank Umendia O.A.R.

St Anthony's continues with the usual parish activities and is very involved with Church Together in Ottery. Parishioners are encouraged to be proactive within the parish taking on responsibility for certain aspects of parish life. We are very fortunate to have a Deacon in our parish.

- We have rotas for Church openers (Porters), readers and Eucharistic ministers.
- Our flower arrangers provide an abundance of floral display through the year and there is a church-cleaning rota.
- Some parishioners serve as offertory collectors, counters and bank the takings each week.
- The parish has a very active Parish Council and a Finance Committee.
- There is a weekly parish newsletter.
- Due to the pandemic and the works of remodeling of the temple the pastoral and liturgical activity are reduced to the essential.

### **The Secular Fraternity of the Order**

The Secular Fraternity of the Order, established on 30th November 2004 at St Rita's Centre, continues to grow. We have been able to promote a close and affectionate relationship between the members during the meetings. Among these meetings, it is worth mentioning the one on August 21, where in a special Mass with the community, a new member made a profession as an Augustinian Secular Recollect. His promise was received by Father Prior and the preaching was carried out by Fr. Hugh Corrigan, spiritual director of the Fraternity. The members of our Secular Fraternity also participated in the closing Mass of our annual retreat and the subsequent fraternal meal.

### **Retirement Fund**

In 2005, the Trustees sought advice on the size of retirement fund needed to provide for those no longer engaged in pastoral or educational work, or who have left the Order but for whom continuing support is required, according to the Order's obligations and resources. No specific sum is allocated for the latter purpose, since it is not possible to quantify amounts due. No commitments or guarantees have been given in this or any other respect. It was decided that, having regard to sums owed to its connected charity, there was no foreseeable possibility of creating a retirement fund.

Other than stated above, there have been no material changes in the objectives or policies of the Order. No other important events affecting the Charity have occurred between the date of the Balance Sheet and the date of this Report.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2021**

### **Financial Review**

The Order does to some extent depend on voluntary donations, some rents and the very occasional legacy to sustain its work. For the purposes of these accounts, no value has been placed on the administration and other services provided by members of the Order.

The Order does not currently engage in fund-raising as such. Historically the Order has been grateful for voluntary donations and legacies to sustain its work. This is in part promoted by a regular 'Letter to our Friends' which is sent to our many benefactors in England, Wales and Ireland. We are very grateful to them for their financial and prayerful support.

The Statement of Financial Activities shows a surplus of £29,698 (2020: surplus of £20,331) after depreciation of £28,866. There was a decrease in donations which includes £55,015 of Government grants in relation to the Covid-19 pandemic. Income from the pastoral centre increased but parish income and rental income remained consistent. The charity relies largely on voluntary donations from parishioners and those who use the centre. The benefactors to St Rita's is a great help.

The Balance Sheet shows total net assets of £396,451 (2020: £366,753). The net book value of the charity's tangible fixed assets (comprising freehold properties, motor vehicles and fixtures and equipment which are essential to the day-to-day work of the charity and to the care of its members) is well below £1m. Their value is not regarded as realisable in order to meet the ongoing costs of the charity. Also, no value is attributed to the church building which is a heritage asset.

There are no free reserves available to support the work of the charity as creditors substantially exceed cash and investments. So, the charity is heavily dependent on the continuing support of its sister charity as mentioned below.

The Order continues to review its finances, facilities and needs in order to match future income with expenditure, having regard to the increasing number of retired priests especially as to provision for those who need nursing care either now or in the future.

Ideally, the Trustees would aim to build the charity's free reserves to an equivalent of between 2 and 6 months' expenditure, but they acknowledge that the charity's reserves fall considerably short of this target at present. This situation has arisen following the very significant investment in the charity's freehold property over recent years and the losses suffered over the last few years. But, this investment was deemed essential in order to enable the charity to fulfil its objectives and it is felt that the investment has proved to have been very worthwhile, pastorally if not financially.

In 2001 the separate Charity, The Order of Augustinian Recollects Charitable Trust, based in Honiton, Devon, made an interest-free loan to the Charity to fund the upgrading of St Rita's Centre. This amounted to £501,005 at 31 December 2021. Both charities have the common purpose of the maintenance and advancement of the Roman Catholic Church by preaching, teaching and other means and have, amongst their principal objects, the taking care of missions among the faithful. The Order does not make grants other than occasional small donations to related charities.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2021**

### **Financial Review (continued)**

#### **Investment powers and performance**

The Trustee Act 2000 applies to any investments that the Trustees may make. The Trustees' policy on investments is that, where possible, surplus funds after repayment of borrowing from the Provincial House should be invested so as to give a balance of capital growth and income in order to sustain the work of the Centre, but no such surplus is currently foreseen and there are currently no investments.

#### **Risk Management**

The Trustees have identified any major risks facing the Charity and taken such steps as they can to mitigate them. However, at present the greatest risks to the Order are the lack of candidates from the UK or Ireland under training for the religious life and the consequent lack of priests and brothers able to run St. Rita's Centre and the Order's other charitable works or to provide nursing or other care for those friars who have retired.

#### **Reserves policy**

The Trustees have examined the need for free reserves i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. The Trustees consider that, given the nature of the charity's work, the level of free reserves should be up to 6 months' ongoing expenditure.

There is also a need to provide for the increasing numbers of retired religious and the cost of nursing care when fewer religious are able to earn an income. However, that target is considered unattainable at the present time as the priority is to maintain the Centre as relatively low-cost.

There are in fact no free reserves at 31 December 2021.

#### **Plans for the Future**

The Order continues to review its spending plans and needs and makes every effort to manage its existing assets as efficiently as possible in order to generate the income necessary to achieve the Charity's aims including provision for priests in retirement. In the short to medium term they are satisfied that all the charity's obligations can be met as they occur.

In common with other religious orders, the Order has continued carefully to review both its resources and its future role in this country. The Order intends to remain actively involved in the advancement of its religious and other charitable objects. No material change is proposed, although much will depend on the continuing good health of the remaining active friars.

The intention of the Trustees is to continue to provide pastoral work at the Centre and, over time, to repay the balance on the long-term loan from The Order of Augustinian Recollects Charitable Trust. It is then the intention that the charity will build up free reserves. In the meantime, the charity is dependent on the continuing support of The Order of Augustinian Recollects Charitable Trust - support which the Trustees have no reason to believe will be withdrawn.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2021**

As noted above, the Order will continue to resist pressure from the Local Authority for further land to be released. The Trustees must protect the peaceful and serene objectives of the retreat/conference facilities for which St Rita's is known.

### **Structure, Governance and Management**

#### **Conveyance and Settlement dated 31 May 1934**

The Order of Augustinian Recollects charity for St. Rita's Centre is an unincorporated charitable association established by virtue of the above Deed, whereby the then Bishop of the Roman Catholic Diocese of Plymouth conveyed a 14-acre property called Broomhills at Honiton, Devon, to trustees of the Order of Augustinian friars or 'Recollects', to be held firstly for the purpose of erecting and equipping a public church serving 120 people (in addition to members of the Order), on a site and to a specification to be agreed with the Bishop, for the Roman Catholic community in and around Honiton.

A Church was duly built with a parish hall. In carrying out its mission there at its own expense, the Order must "*conform to all lawful directions of the Bishop*". If the Order were to leave Honiton, then it must give 12 months' notice and convey the Church, together with the site of the Church and grounds together totalling between a third and a half of an acre as the site of a Presbytery, to Plymouth Diocese. Alternatively, the Order may offer the Bishop a properly equipped replacement Church and site not more than ½ a mile from Honiton Post Office.

Subject to the above, the property is held for the charitable purposes of the Order, namely the "*maintenance and advancement of the Roman Catholic Church by preaching, teaching and other means and.....the taking care of Missions among the Faithful*" (as in the Deed).

In addition to building the Church and hall (with the aid of contributions from a small parish community and trust funds by other trustees held on its behalf), the Trustees created a College or Seminary first called St Joseph's Missionary College and later St. Rita's College but now it is a residential centre known as St. Rita's Centre.

#### **Conveyance and Settlement dated 19 March 1935**

Land adjoining St. Rita's, known as Broomhills Park, was conveyed to the Trustees on 19 March 1935, "*upon trust to allow the same to be used in connection with St. Joseph's Missionary College aforesaid for the general purposes of the charitable work of the said Religious Order as carried on thereat but so long only as the said Missionary College or some other charitable work of the said Religious Order shall be carried on at Honiton by the said Religious Order*".

There is a provision that, if the Order is no longer still active in Honiton, the property (or the capital representing the same) will form part of the endowment of another trust (held for the Roman Catholic parish at Honiton by Plymouth Diocese) which does not benefit the Order. It therefore created a permanent endowment.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2021**

The permanent endowment charity created by the 1935 Conveyance is registered as a subsidiary charity of the above trust for the general purposes of the charitable work as carried out by the Order at Honiton. The Conveyance is silent as to powers of the Trustees, who are appointed as above.

In 2002 the name of the charity was changed to "Order of Augustinian Recollects – St Rita's Centre" to differentiate the charity and its subsidiary trust from the other Order of Augustinian Recollects charity (number 237522) administered by the same trustees.

### **Governance**

The charity is part of an international Order, founded in 1588, of Roman Catholic friars or Recollects who have taken vows for the religious life, many of them as ordained priests. The Order's work in England, which began in the early 1930s, is carried out within what is known to the Order as the 'Delegation of England' under the direction of the Delegate Provincial. He is supported and advised by two elected Counsellors and a Delegation Procurator (Bursar) whom he appoints. As the Delegation is part of a wider Province he in turn submits annual reports to a Provincial of the Order based in Spain.

The Delegate Provincial, as a Major Superior of the Augustinian Recollects, has significant powers as to the acceptance and dismissal of candidates to the Order and as to the disposition of Recollects within the Order's houses in England. He has delegated powers to spend up to £3,000, or £25,000 with the permission of his Council, for the Order's charitable purposes, but he must refer to his superiors in Spain and/or to the friars in England before authorising the Trustees to dispose of property permanently.

In accordance with the Order's own Rules and Constitutions, in addition to their regular meetings as Trustees the Council meets regularly to advise the Delegate Provincial on matters concerning the charity and formal decisions affecting its charitable activities are taken at regular meetings of the Trustees, most of whom serve on the Council.

### **Recruitment and Appointment of Trustees**

The Conveyance and Settlement is silent as to powers of the Trustees. Retiring and continuing Trustees therefore appoint new Trustees under statutory powers, but on the recommendation of the Delegate Provincial. They always include the Prior of St Rita's. Given its nature, it is not considered appropriate to recruit trustees from outside the Order and no policy has been adopted in that regard. No specific training has been given to the Trustees but they have sufficient access to professional and practical advice, especially as members of the Conference of Religious, to understand their responsibilities as charity trustees.

### **Financial Governance**

The Delegation Procurator administers certain funds on behalf of the Order as a whole, again under the direction of the Delegate Provincial. Each year, he submits to the Delegate Provincial and his Council a formal account of his administration of those funds in accordance with the Order's

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2021**

own Rules and Constitutions, in addition to their regular meetings as Trustees. The Council meets regularly to advise the Delegate Provincial on matters concerning the Order and formal decisions affecting its charitable activities are taken at regular meetings of the Trustees, most of whom serve on the Council.

St. Rita's Centre is administered on behalf of the local Superior or Prior who is answerable, as are the Trustees, to the Delegate Provincial and his Council under the Order's Rules and Constitutions. The Prior has delegated powers to spend up to £800 or £2,000 with the permission of his Council.

Little cash is held, and donations and other receipts are invariably by cheque, as is most expenditure. Internal controls over cash, donations and expenditure are therefore considered adequate.

### **Key management personnel remuneration**

The trustees consider that the Board of Trustees comprise the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis.

Part of the charity's purposes is to provide for the essential needs of all members of the Order who, by taking vows of poverty, have renounced all personal rights to income and capital. The living costs of the Trustees are therefore borne by the charity in the same way as those of other priests and they receive no benefit by virtue of their position as trustees.

### **Connected Charities**

Other than the Order of Augustinian Recollects Charitable Trust (charity number 237522) there are no related parties or connected charities associated with the Charity, although it continues to work closely with the Roman Catholic Diocese of Plymouth and other charitable bodies. The Prior, Fr Gerald Wilson, is the Vicar for Religious for the Diocese of Plymouth and as such advises the Bishop on matters concerning religious communities in the Diocese.

# Order of Augustinian Recollects - St. Rita's Centre

## Report of the Trustees (Cont'd)

### Reference and Administrative Information

#### Principal Office

St Rita's Centre  
Ottery Moor Lane  
Honiton  
EX14 1AP

#### Trustees

Father Carlos Abajos  
Father Gerald Wilson  
Father Hugh Corrigan  
Fr Jose Romero.

#### Delegation Council

Father Carlos Abajos (1<sup>st</sup> Counsellor)  
Father Gerald Wilson  
Father Hugh Corrigan (2<sup>nd</sup> Counsellor)

#### Provincial Delegate for England

Father Gerald Wilson

#### Delegation Procurator (Regional Bursar)

Father Gerald Wilson  
St Anne's  
363 Kennington Lane  
Vauxhall  
London SE11 5QY

#### Solicitors

Tozers LLP  
Broadwalk House  
Southernhay West  
Exeter  
EX1 1UA

#### Principal Bankers

HSBC Bank Plc  
86 High Street  
Honiton  
EX14 8JN

#### Independent Examiner

Neil Hitchings FCA  
Francis Clark LLP  
Centenary House  
Peninsula Park  
Rydon Lane  
Exeter  
EX2 7XE

#### Investment Advisers

M & G Investment Management Ltd  
7th Floor, 3 Minster Court  
Great Tower Street  
London, EC3R 7XH

#### Insurance Broker

D E Ford  
Poppleton Grange  
Low Poppleton Lane  
York  
YO26 6GZ

#### Registered Charity Number

232501

# Order of Augustinian Recollects - St. Rita's Centre

## Report of the Trustees (Cont'd)

31 December 2021

### Trustees' responsibilities in relation to the financial statements

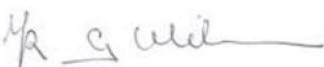
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 31 October 2022 and signed on their behalf by:

  
Fr Gerald Wilson OAR  
Trustee



## **Order of Augustinian Recollects - St. Rita's Centre**

### **Independent examiner's report to the trustees of the Order of Augustinian Recollects – St Rita's Centre**

I report to the trustees on my examination of the accounts of the Order of Augustinian Recollects – St Rita's Centre (the Trust) for the year ended 31 December 2021.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

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

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

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

Signed:

Neil Hitchings FCA  
Independent Examiner  
Francis Clark LLP  
Chartered Accountants  
Centenary House  
Peninsula Park  
Rydon Lane  
EXETER  
EX2 7XE

31 October 2022

## Order of Augustinian Recollects - St. Rita's Centre

### Statement of Financial Activities (SOFA)

Year Ended 31 December 2021

	Notes	Permanent Endowment £	Unrestricted Funds £	Total 2021 £	Total 2020 £
<b>Income</b>					
Donations and legacies	3	-	115,332	<b>115,332</b>	166,175
<i>Income from charitable activities</i>					
Pastoral Centre and similar income	4	-	99,992	<b>99,992</b>	63,405
Rental income	5	-	7,804	<b>7,804</b>	7,804
Other income	6	-	27,554	<b>27,554</b>	3,259
<b>Total income</b>		-	250,682	<b>250,682</b>	240,643
<b>Expenditure</b>					
Expenditure on charitable activities	7	-	220,984	<b>220,984</b>	220,312
<b>Total expenditure</b>		-	220,984	220,984	220,312
<b>Net movement in funds for the year</b>		-	29,698	29,698	20,331
<b>Reconciliation of funds</b>					
Total funds at 1 January 2021		-	366,753	<b>366,753</b>	346,422
<b>Total funds at 31 December 2021</b>		-	<b>396,451</b>	<b>396,451</b>	366,753

All comparative Income and Expenditure are attributable to unrestricted funds.

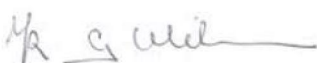
# Order of Augustinian Recollects - St. Rita's Centre

## Balance Sheet

31 December 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	10		<u>763,606</u>		<u>792,472</u>
<b>Current assets</b>					
Stock	11	10,417		-	
Debtors	12	15,888		-	
Cash at bank and in hand	13	<u>107,545</u>		<u>73,286</u>	
<b>Net current assets</b>		<b>133,850</b>		<b>73,286</b>	
<b>Creditors:</b> amounts falling due after more than one year	14		<u>(501,005)</u>		<u>(499,005)</u>
<b>Net assets</b>			<u><b>396,451</b></u>		<u><b>366,753</b></u>
<b>The funds of the charity</b>					
<b>Capital fund</b>					
Permanent Endowment	15		<b>21,207</b>		21,207
<b>Unrestricted funds</b>					
Income fund	15		<b>161,214</b>		104,264
General fund	15		<u><b>214,030</b></u>		<u>241,282</u>
<b>Total unrestricted funds</b>			<b>375,244</b>		<b>345,546</b>
<b>Total charity funds</b>			<u><b>396,451</b></u>		<u><b>366,753</b></u>

Approved by the Board of Trustees on 31 October 2022 and signed on its behalf by

  
Fr Gerald Wilson OAR

Trustee



# Order of Augustinian Recollects - St. Rita's Centre

## Notes forming part of the financial statements

Year Ended 31 December 2021

### 1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### a. Basis of preparation

The financial statements 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 UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has been withdrawn.

St Rita's Centre meets the definition of a public benefit entity under FRS 102.

Having considered all relevant factors and taking into account the continuing support of the charities sister entity, the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Assets and liabilities are initially recognised at historical or transaction value unless otherwise stated in the accounting policy note.

Separate accounts are maintained for the pastoral and other activities carried out as follows:-

St. Rita's Youth & Pastoral Centre  
St. Rita's Promotions

The financial statements include the transactions, assets and liabilities of these accounts.

# Order of Augustinian Recollects - St. Rita's Centre

## Notes forming part of the financial statements (continued)

### Year Ended 31 December 2021

#### b. Accumulated Funds

The accumulated funds, represent the following:-

- **Income Fund (Unrestricted)**  
The aggregate of net incoming resources since the trust was founded.
- **General Fund (Unrestricted)**  
Land and property in respect of the settlement and conveyance dated 31 May 1934, plus subsequent additions at cost, less accumulated depreciation.
- **Permanent Endowment**  
Land in respect of the settlement and conveyance dated 19 March 1935.

#### c. Fixed Assets

The charity has opted to treat previous revaluations of property as deemed cost on transition to FRS102.

Tangible fixed assets are recorded at cost. Impairment reviews are performed where there is an indication that an impairment has occurred. Fixed assets costing less than £500 are not capitalised.

#### d. Depreciation

Assets are depreciated over their estimated useful lives as follows:-

- |                                     |                      |
|-------------------------------------|----------------------|
| • Freehold property, excluding land | 2% straight line     |
| • Motor vehicles                    | 25% reducing balance |
| • Fixtures, fittings and equipment  | 15% reducing balance |

#### e. Creditors (greater than one year)

The interest free loan from the Order of Augustinian Recollects (a sister charity) is considered to be a public benefit entity concessionary loan and as such it is recognised as due greater than one year (in line with the substance of the arrangement) and no discounting is applied.

The loan will be repaid when funds become available to do so.

#### f. Income

Income is recorded on a receivable basis. Income from bequests and legacies is recognised when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

# Order of Augustinian Recollects - St. Rita's Centre

## Notes forming part of the financial statements (continued)

### Year Ended 31 December 2021

#### g. Expenditure

Expenditure is recorded on an accruals basis and has been classified under headings that aggregate all costs related to that category.

- Charitable expenditure comprises those costs incurred by the charity in order to meet its charitable activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

#### h. Value Added Tax

The Trust is not registered for Value Added Tax (VAT). Expenditure in these financial statements therefore includes VAT paid where appropriate.

#### i. Trustee Benefits

Part of the charity's purposes is to provide for the essential needs of all members of the Order who, by taking vows of poverty, have renounced all personal rights to income and capital. The living costs of the Trustees are therefore borne by the charity in the same way as those of other priests and they receive no benefit by virtue of their position as trustees.

#### j. Administration

For the purposes of these accounts, no value has been placed on the administration and other services provided by members of the Order.

## 2. Status of Trust

The Trust was created by a Conveyance and Settlement of over 14 acres of land known as Broomhills Park, Honiton, from the Roman Catholic Bishop of Plymouth, dated 31 May 1934.

The terms of the Conveyance required the Trustees to erect and complete a Church with seating accommodation for 120 persons and to provide (premises) for the members of the Order of St. Augustine Recollects for its charitable purposes. The Order has existed since 1588 and is devoted to the maintenance and advancement of the Roman Catholic Church by preaching, teaching and other means and has amongst its principal objects the taking care of missions among the faithful.

The Conveyance also required the church and certain land to be vested in a Trust, as directed by the Bishop of Plymouth, for the general charitable purposes of the Roman Catholic Diocese at Honiton, should the Order withdraw from the mission there. A further 7 acres of land at Broomhills Park was conveyed to the Trustees by Leonard Cecil Colin Lindsay on 19 March 1935. The terms of the Conveyance required the Trustees to use the land in connection with St. Joseph's Missionary College (now St Rita's Centre) for the general purposes of the charitable work of the Order of Augustinian Recollects carried on in Honiton.

# Order of Augustinian Recollects - St. Rita's Centre

## Notes forming part of the financial statements (continued)

### Year Ended 31 December 2021

The terms of this Conveyance and Settlement require the land, including proceeds of sale of any part of it, to vest in trustees (who were not members of the Order) of a Trust created by Mr Lindsay's Conveyance of 27 October 1931, should the Order withdraw from Honiton.

In 2002 the Trustees resolved to change the name of the charity to "Order of Augustinian Recollects – St Rita's Centre" to differentiate the charity from the other charity administered by the same trustees.

#### 3. Donations and legacies

	Permanent Endowment	Unrestricted Funds	Total 2021	Total 2020
	£	£	£	£
Donations - general	-	56,372	<b>56,372</b>	84,247
Collections	-	1,945	<b>1,945</b>	2,841
Legacies	-	2,000	<b>2,000</b>	6,200
Government grants	-	55,015	<b>55,015</b>	72,887
	-	115,332	<b>115,332</b>	166,175

#### 4. Pastoral Centre and similar income

	Permanent Endowment	Unrestricted Funds	Total 2021	Total 2020
	£	£	£	£
Pastoral Centre income	-	57,649	<b>57,649</b>	29,213
Parish income	-	16,017	<b>16,017</b>	15,286
Repository	-	11,806	<b>11,806</b>	6,986
Donated earnings of members	-	4,262	<b>4,262</b>	4,446
Stipends	-	10,258	<b>10,258</b>	7,474
Stole fees	-	-	-	-
	-	99,992	<b>99,992</b>	63,405

#### 5. Rental income

	Permanent Endowment	Unrestricted Funds	Total 2021	Total 2020
	£	£	£	£
Rental income	-	7,804	<b>7,804</b>	7,804
Printing and duplicating	-	-	-	-
	-	7,804	<b>7,804</b>	7,804

## Order of Augustinian Recollects - St. Rita's Centre

### 6. Other income

	Permanent Endowment	Unrestricted Funds	Total 2021	Total 2020
	£	£	£	£
Sundry income	-	27,554	<b>27,554</b>	3,259

### 7. Analysis of expenditure on charitable activities

	Permanent Endowment	Unrestricted Funds	Total 2021	Total 2020
	£	£	£	£
Salaries	-	88,359	<b>88,359</b>	88,809
Fathers' allowances	-	1,987	<b>1,987</b>	5,369
Repository	-	3,312	<b>3,312</b>	5,121
Office Costs	-	26,647	<b>26,647</b>	27,416
Food	-	21,004	<b>21,004</b>	20,512
Chapel and books	-	1,398	<b>1,398</b>	1,533
Advertising	-	357	<b>357</b>	1,106
Travel	-	919	<b>919</b>	164
Motor	-	4,347	<b>4,347</b>	3,707
Household	-	5,729	<b>5,729</b>	2,597
Rates	-	2,691	<b>2,691</b>	1,986
Energy	-	11,661	<b>11,661</b>	11,590
Repairs and maintenance	-	8,236	<b>8,236</b>	10,413
Insurance	-	119	<b>119</b>	183
Sundries	-	3,689	<b>3,689</b>	-
Depreciation	-	28,866	<b>28,866</b>	29,469
Hire of equipment	-	2,798	<b>2,798</b>	2,355
Donations	-	6,535	<b>6,535</b>	4,880
Bank charges	-	330	<b>330</b>	1,102
Governance costs (see Note 8)	-	2,000	<b>2,000</b>	2,000
Total charitable expenditure	-	220,984	<b>220,984</b>	223,948

### 8. Governance costs

	Permanent Endowment	Unrestricted Funds	Total 2021	Total 2020
	£	£	£	£
Accountancy services (incl. VAT)	-	1,300	<b>1,300</b>	1,300
Independent examination fees (incl. VAT)	-	700	<b>700</b>	700
Total expenditure	-	2,000	<b>2,000</b>	2,000

## Order of Augustinian Recollects - St. Rita's Centre

### Notes forming part of the financial statements (continued)

#### Year Ended 31 December 2021

#### 9. Staff

	2021 Number	2020 Number
Average number employed in year	8	8
Aggregate amounts paid in respect of:		
	£	£
Wages and salaries	86,908	81,855
Social security costs	1,451	6,954
	<u>88,359</u>	<u>88,809</u>

No employee received emoluments exceeding £60,000 p.a. Trustees received no remuneration in the year - see Note 2(i).

The trustees consider that the Board of Trustees comprise the key management personnel. Part of the charity's purposes is to provide for the essential needs of all members of the Order who, by taking vows of poverty, have renounced all personal rights to income and capital. The living costs of the Trustees are therefore borne by the charity in the same way as those of other priests and they receive no benefit by virtue of their position as trustees.

#### 10. Tangible Fixed assets

	Freehold property £	Motor vehicles £	Fixtures and equipment £	Total £
<b>Cost</b>				
At 1 January 2021	1,286,932	47,795	122,735	1,457,462
Additions	-	-	-	-
<b>At 31 December 2021</b>	<u>1,286,932</u>	<u>47,795</u>	<u>122,735</u>	<u>1,457,462</u>
<b>Depreciation</b>				
At 1 January 2021	514,224	46,227	104,539	664,990
Charge for year	25,738	393	2,735	28,866
<b>At 31 December 2021</b>	<u>539,962</u>	<u>46,620</u>	<u>107,274</u>	<u>693,856</u>
<b>Net book amounts</b>				
<b>At 31 December 2021</b>	<u>746,970</u>	<u>1,175</u>	<u>15,461</u>	<u>763,606</u>
At 1 January 2021	<u>772,708</u>	<u>1,568</u>	<u>18,196</u>	<u>792,472</u>

The net book value at 31 December 2021 represents fixed assets used wholly for direct charitable purposes.

## Order of Augustinian Recollects - St. Rita's Centre

### Notes forming part of the financial statements (continued)

#### Year Ended 31 December 2021

#### 10. Tangible Fixed assets (continued)

The Freehold Property comprises:-

St. Rita's Centre (including the Church of the Holy Family and the adjoining church hall), Otter Moor Lane, Honiton, Devon, £725,000 at valuation and subsequent improvements at cost of £561,932.

The valuation of St. Rita's was provided in a report by Drew Pearce, Chartered Surveyors, dated 31 December 1997, prepared on 23 October 1998. This includes 7 acres of land which is Permanent Endowment with an estimated value of £21,000.

The charity has opted to treat these revaluations of property as deemed cost on transition to FRS102.

<b>11. Stock</b>	<b>2021</b>	<b>2020</b>
	£	£
Shop inventory	<u>10,417</u>	<u>-</u>
<b>12. Debtors</b>	<b>2021</b>	<b>2020</b>
	£	£
Accounts receivable	<u>15,888</u>	<u>-</u>
<b>13. Cash at Bank and in Hand</b>	<b>2021</b>	<b>2020</b>
	£	£
Current accounts	<u>107,545</u>	<u>73,286</u>
<b>14. Creditors</b>	<b>2021</b>	<b>2020</b>
	£	£
<b>Due after one year:</b>		
Loan from the Order of Augustinian Recollects	<u>501,005</u>	<u>499,005</u>

During the year, the interest-free loan from the Order of Augustinian Recollects (a sister charity) increased by £2,000, representing the cost of accountancy services paid for by the Main Order, to £501,005. The loan will be repaid when the Trustees consider that the charity has sufficient funds to do so.

Under FRS 102 this is considered to be a public benefit concessionary loan and is therefore recognised as greater than one year without any discounting applied.

## Order of Augustinian Recollects - St. Rita's Centre

### Notes forming part of the financial statements (continued)

Year Ended 31 December 2021

#### 15. Analysis of net assets between funds

	Permanent Endowment Funds £	Unrestricted Income Funds £	Unrestricted General Funds £	Total Funds £
Fund balances at 31 December 2021 are represented by:				
Tangible fixed assets	21,000	(4,364)	746,970	763,606
Net current assets	207	226,456	(92,813)	133,850
Creditors due after 1 year	-	(60,878)	(440,127)	(501,005)
	<u>21,207</u>	<u>161,214</u>	<u>214,030</u>	<u>396,451</u>

#### Analysis of net assets between funds – prior year comparative

	Permanent Endowment Funds £	Unrestricted Income Funds £	Unrestricted General Funds £	Total Funds £
Fund balances at 31 December 2020 are represented by:				
Tangible fixed assets	21,000	(1,236)	772,708	792,472
Net current assets	207	164,378	(91,299)	73,286
Creditors due after 1 year	-	(58,878)	(440,127)	(499,005)
	<u>21,207</u>	<u>104,264</u>	<u>241,282</u>	<u>366,753</u>

#### 16. Permanent endowment fund

Under the terms of the Conveyance dated 19 March 1935, as set out in note 1, 7 acres of land known as Broomhills Park represents Permanent Endowment. The income generated from this land has been used to assist in the maintenance and advancement of the Roman Catholic Church.

## **Order of Augustinian Recollects - St. Rita's Centre**

### **17. Related Party Transactions**

The Order of Augustinian Recollects Charitable Trust and the Order of Augustinian Recollects St Rita's Centre are subject to common control.

At 31 December 2021 the amount owed to The Order of Augustinian Recollects Charitable Trust was £501,005 (2020: £499,005).

**ORDER OF AUGUSTINIAN RECOLLECTS - ST. RITA'S CENTRE**

England & Wales - Charity number 232501

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# Accounts

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**Order of Augustinian Recollects St. Rita's Centre**

**Report and Financial Statements**

**Year Ended 31 December 2020**

**Registered Charity Number: 232501**

# Order of Augustinian Recollects - St. Rita's Centre

Year Ended 31 December 2020

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# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees**

**31 December 2020**

The Trustees are pleased to present their report and financial statements for the year ended 31 December 2020.

They financial statements comply with the Charities Act 2011, the terms of the Trust as described below and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

### **Objectives, Activities and Public Benefit**

The Charity carries on part of the work of the religious order known as the Order of Augustinian Recollects in England. Its members (commonly called 'friars') form the 'Delegation of England', which is part of a wider Province of the Order based in Spain.

The Trustees continue to carry out pastoral work both in the Catholic parishes of Holy Family, Honiton and St. Anthony, Ottery St Mary and at St Rita's Centre Honiton, as well as leading a life of prayer, giving retreats, preaching, caring for the Order's retired friars and promoting vocations to priesthood and the religious life. The Charity also provides priests elsewhere where possible.

At its Pastoral Centre at St Rita's, the Charity provides high quality en-suite accommodation for about 30 people and conference facilities for more.

St Rita's Centre is the main place of devotion to St Rita in England. The stained glass windows in the chapel there are central to its design, creating a beautiful and fitting shrine to one of the Order's patrons. The Charity provides a centre where people can find inner peace which often eludes them in life.

The Charity's main objective for the year was to continue that work in the face of a gradually diminishing number of Recollects. This has been achieved by careful allocation of human and financial resources according to greatest need.

The Trustees have reviewed their objectives and activities to ensure they continue to reflect the Charity's aims. In carrying out this review they have considered the Charity Commission's general guidance (since revised) on public benefit.

### **Personnel**

At the end of the year under review, the Delegation of the Order consisted of ten ordained priests and one brother working in different ministries in England. Of these, four priests and one brother were based at St Rita's.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2020**

The friars meet for their prayer in common, meditation and the Divine Office in the morning, at midday and in the evening, and for their monthly meetings. As well as Delegation meetings of all the friars, there are informal gatherings which contribute to the spirit of community in the Delegation and thus to our wider pastoral work.

The Charity is committed to supporting its members who have spent most of their working lives in the furtherance of its aims, either voluntarily or by covenanting earned income from outside employment.

The Charity does not to any material extent depend on volunteers for the provision of its pastoral work, other than in the context of the parishes which it administers on behalf of the local Diocese.

The Trustees have not set any specific measurable targets since the nature of the Charity's work does not lend itself to such detailed analysis. However, that work continues very satisfactorily despite limited resources. The Trustees have not been able to set aside a designated fund for retirement or establish a reserve against shortfalls in income.

The Centre provides facilities for parish groups, retreats, youth groups, ecumenical groups and individuals seeking the chance to be at peace with God. The Centre remains very popular and is heavily booked. It has proven a considerable boost to the Order's work in England.

St Rita's Centre is being well used by Diocesan groups, religious and ecumenical groups and individuals for private retreats and for youth gatherings, with three retreat days for religious each year and a variety of other gatherings and meetings.

### **Achievements and Performance**

#### *Pastoral Activity Events 2020*

Normally St Rita's hosts 'A Day For Religious' on 2nd February, the Feast of the Purification this event and the 2020 in-service training were cancelled due to the pandemic

The Honiton community would be joined by the friars the houses in London. These occasions are a great opportunity for all the religious of the Delegation to get together to pray and meet fraternally.

#### *Pastoral Activity in Honiton*

The community is divided into three main areas: Parishes, Promotions and the Centre. The purpose of St Rita's is now totally recognised throughout Plymouth Diocese. We are primarily a Retreat Centre but we also offer our services to the local community. The Centre has become a meeting place for the religious of the Diocese. We also host all the local Deanery days. We ran the usual parish 'Days of Recollection'; Lent and Advent retreats with PowerPoint projection and meditations. We have taken a few private visitors but at the moment we only accept priests and nuns for individual retreats. The Cursillo Movement, Tres Dias, Beginnings, all use the Centre regularly and see us as a base. The Centre fits the needs of these groups perfectly.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2020**

### **Achievements and Performance (continued)**

#### *St Rita's Centre*

The Spanish children from the college in Valladolid were unable to come due to Lockdown and travel restrictions.

The usual Groups visit throughout the year: Hispanic groups, Telephone Esperanza, HCPT, the Council, Kevin Porter, Beginning Experience, CWL, A.A., Pampers days, St Boniface School, Confirmation groups, diocesan meetings, deanery meetings, Blood Donors, deacons retreats, lay retreats, etc.

The staff have all been trained in fire prevention and work very well together.

The local community use the Centre regularly. The Anglican and other Christian churches use it almost weekly. This is a great step in ecumenism. The Town Council also use us regularly, and the Chamber of Commerce use it once a week for conferences.

#### *St. Rita's Promotions*

During 2020 we continued our promotion of St. Rita's Centre and St. Rita. Promotion in the Plymouth Diocese continues to be important as advertising in the national papers and magazines. We support the Diocesan newspaper Catholic South West with adverts and articles on St. Rita and our pilgrimage to Cascia. We also placed adverts for St Rita's Novena and St Rita's Day in two editions of Catholic South West, three weekly adverts were placed in the Catholic Herald, the Universe and Catholic Times in the run up to the feast of St. Rita of Cascia. The Centre also supports the local Christian Review magazine with an advert. This magazine is available in all the churches in Honiton and district. We also place an advert in the Retreats Magazine which covers England, Scotland, Wales and Ireland.

#### *Parish Priest: Fr. Jose Romero O.A.R.*

The parish continues to be active in all areas of the Liturgy, social and charitable works.

The parish encourages parishioners to take part in the Liturgy by either being a Reader or a Eucharistic Minister or an Altar Server. There is also opportunity for them to offer their services as Offertory collectors, Collection Counters and to serve on church committees.

- The parish has a Parish Council and a Finance Committee.
- The Children's Liturgy is organised every Sunday.
- Holy Communion and Confirmation classes for 2020 were suspended.
- Some parishioners serve as offertory collectors, counters and bank the takings each week.

# Order of Augustinian Recollects - St. Rita's Centre

## Report of the Trustees (Cont'd)

31 December 2020

### Achievements and Performance (continued)

- Tea and coffee is served every Sunday in the parish hall.
- The parish is active in Ecumenical events held in Honiton and supports Churches Together in Honiton.
- Lent & Advent penitential services are held.
- There is a parish newsletter prepared each week by a parishioner.
- The church hall is in regular use bringing in some extra income.
- Regular parish parties are arranged, enabling everyone to meet socially.

### *Ottery St Mary- St Anthony's Parish*

Parish Priest: Fr. Frank Umendia O.A.R.

St Anthony's continues with the usual parish activities and is very involved with Church Together in Ottery. Parishioners are encouraged to be proactive within the parish taking on responsibility for certain aspects of parish life. We are very fortunate to have a Deacon in our parish.

- We have rotas for Church openers (Porters), readers and Eucharistic ministers.
- Our flower arrangers provide an abundance of floral display through the year and there is a church-cleaning rota.
- Some parishioners serve as offertory collectors, counters and bank the takings each week.
- The parish has a very active Parish Council and a Finance Committee.
- The Children's Liturgy is organised every Sunday, with a Family Mass 3 or 4 times a year.
- Colin and Elizabeth lead the music at the 9.30am Mass on alternate Sundays.
- A parish lunch was held in February at the Volunteer in Ottery St Mary.
- Proceeds from the Tar Barrel fund raising evening as usual were given to a variety of charities including: HCPT, Sierra Leone, Ottervale Friends of Hospice and Ottery Help Scheme.
- Lent & Advent penitential services are held.
- There is a weekly parish newsletter.
- The church hall is used fairly regularly bringing us some extra income.
- Confirmation classes for 2020 were suspended.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2020**

### **Achievements and Performance (continued)**

#### **The Secular Fraternity of the Order**

The Secular Fraternity of the Order, established on 30th November 2004 at St Rita's Centre, continues to grow. They continue to meet regularly at St Rita's and further recruitment took place during the year.

#### *Future Upgrades*

The house is well equipped to house the elderly and the infirm. It is ideal for vocation weekends or for short visits. To accommodate seminarians permanently, a whole review of the Centre and its work would have to be undertaken. En-suite has now been placed in all the rooms.

#### **Retirement Fund**

In 2005, the Trustees sought advice on the size of retirement fund needed to provide for those no longer engaged in pastoral or educational work, or who have left the Order but for whom continuing support is required, according to the Order's obligations and resources. No specific sum is allocated for the latter purpose, since it is not possible to quantify amounts due. No commitments or guarantees have been given in this or any other respect. It was decided that, having regard to sums owed to its connected charity, there was no foreseeable possibility of creating a retirement fund.

Other than stated above, there have been no material changes in the objectives or policies of the Order. No other important events affecting the Charity have occurred between the date of the Balance Sheet and the date of this Report.

#### **Financial Review**

The Order does to some extent depend on voluntary donations, some rents and the very occasional legacy to sustain its work. For the purposes of these accounts, no value has been placed on the administration and other services provided by members of the Order.

The Order does not currently engage in fund-raising as such. Historically the Order has been grateful for voluntary donations and legacies to sustain its work. This is in part promoted by a regular 'Letter to our Friends' which is sent to our many benefactors in England, Wales and Ireland. We are very grateful to them for their financial and prayerful support.

The Statement of Financial Activities shows a surplus of £20,331 (2019: deficit of £64,685) after depreciation of £29,469. There was an increase in donations and there were decreases in parish and rental income, and income from pastoral centres decreased significantly. The charity relies largely on voluntary donations from parishioners and those who use the centre. The benefactors to St Rita's is a great help.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2020**

### **Financial Review (continued)**

The Balance Sheet shows total net assets of £366,753 (2019: £346,422). The net book value of the charity's tangible fixed assets (comprising freehold properties, motor vehicles and fixtures and equipment which are essential to the day-to-day work of the charity and to the care of its members) is well below £1m. Their value is not regarded as realisable in order to meet the ongoing costs of the charity. Also, no value is attributed to the church building which is a heritage asset.

There are no free reserves available to support the work of the charity as creditors substantially exceed cash and investments. So, the charity is heavily dependent on the continuing support of its sister charity as mentioned below.

The Order continues to review its finances, facilities and needs in order to match future income with expenditure, having regard to the increasing number of retired priests especially as to provision for those who need nursing care either now or in the future.

Ideally, the Trustees would aim to build the charity's free reserves to an equivalent of between 2 and 6 months' expenditure, but they acknowledge that the charity's reserves fall considerably short of this target at present. This situation has arisen following the very significant investment in the charity's freehold property over recent years and the losses suffered over the last few years. But, this investment was deemed essential in order to enable the charity to fulfil its objectives and it is felt that the investment has proved to have been very worthwhile, pastorally if not financially.

In 2001 the separate Charity, The Order of Augustinian Recollects Charitable Trust, based in Honiton, Devon, made an interest-free loan to the Charity to fund the upgrading of St Rita's Centre. This amounted to £499,005 at 31 December 2020. Both charities have the common purpose of the maintenance and advancement of the Roman Catholic Church by preaching, teaching and other means and have, amongst their principal objects, the taking care of missions among the faithful.

The Order does not make grants other than occasional small donations to related charities.

### **Investment powers and performance**

The Trustee Act 2000 applies to any investments that the Trustees may make. The Trustees' policy on investments is that, where possible, surplus funds after repayment of borrowing from the Provincial House should be invested so as to give a balance of capital growth and income in order to sustain the work of the Centre, but no such surplus is currently foreseen and there are currently no investments.

### **Risk Management**

The Trustees have identified any major risks facing the Charity and taken such steps as they can to mitigate them. However, at present the greatest risks to the Order are the lack of candidates from the UK or Ireland under training for the religious life and the consequent lack of priests and brothers able to run St. Rita's Centre and the Order's other charitable works or to provide nursing or other care for those friars who have retired.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2020**

### **Reserves policy**

The Trustees have examined the need for free reserves i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. The Trustees consider that, given the nature of the charity's work, the level of free reserves should be up to 6 months' ongoing expenditure.

There is also a need to provide for the increasing numbers of retired religious and the cost of nursing care when fewer religious are able to earn an income. However, that target is considered unattainable at the present time as the priority is to maintain the Centre as relatively low-cost.

There are in fact no free reserves at 31 December 2020.

### **Plans for the Future**

The Order continues to review its spending plans and needs and makes every effort to manage its existing assets as efficiently as possible in order to generate the income necessary to achieve the Charity's aims including provision for priests in retirement. In the short to medium term they are satisfied that all the charity's obligations can be met as they occur.

In common with other religious orders, the Order has continued carefully to review both its resources and its future role in this country. The Order intends to remain actively involved in the advancement of its religious and other charitable objects. No material change is proposed, although much will depend on the continuing good health of the remaining active friars.

The intention of the Trustees is to continue to provide pastoral work at the Centre and, over time, to repay the balance on the long-term loan from The Order of Augustinian Recollects Charitable Trust. It is then the intention that the charity will build up free reserves. In the meantime, the charity is dependent on the continuing support of The Order of Augustinian Recollects Charitable Trust - support which the Trustees have no reason to believe will be withdrawn.

As noted above, the Order will continue to resist pressure from the Local Authority for further land to be released. The Trustees must protect the peaceful and serene objectives of the retreat/conference facilities for which St Rita's is known.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2020**

### **Structure, Governance and Management**

#### **Conveyance and Settlement dated 31 May 1934**

The Order of Augustinian Recollects charity for St. Rita's Centre is an unincorporated charitable association established by virtue of the above Deed, whereby the then Bishop of the Roman Catholic Diocese of Plymouth conveyed a 14-acre property called Broomhills at Honiton, Devon, to trustees of the Order of Augustinian friars or 'Recollects', to be held firstly for the purpose of erecting and equipping a public church serving 120 people (in addition to members of the Order), on a site and to a specification to be agreed with the Bishop, for the Roman Catholic community in and around Honiton.

A Church was duly built with a parish hall. In carrying out its mission there at its own expense, the Order must "*conform to all lawful directions of the Bishop*". If the Order were to leave Honiton, then it must give 12 months' notice and convey the Church, together with the site of the Church and grounds together totalling between a third and a half of an acre as the site of a Presbytery, to Plymouth Diocese. Alternatively, the Order may offer the Bishop a properly equipped replacement Church and site not more than ½ a mile from Honiton Post Office.

Subject to the above, the property is held for the charitable purposes of the Order, namely the "*maintenance and advancement of the Roman Catholic Church by preaching, teaching and other means and.....the taking care of Missions among the Faithful*" (as in the Deed).

In addition to building the Church and hall (with the aid of contributions from a small parish community and trust funds by other trustees held on its behalf), the Trustees created a College or Seminary first called St Joseph's Missionary College and later St. Rita's College but now it is a residential centre known as St. Rita's Centre.

#### **Conveyance and Settlement dated 19 March 1935**

Land adjoining St. Rita's, known as Broomhills Park, was conveyed to the Trustees on 19 March 1935, "*upon trust to allow the same to be used in connection with St. Joseph's Missionary College aforesaid for the general purposes of the charitable work of the said Religious Order as carried on thereat but so long only as the said Missionary College or some other charitable work of the said Religious Order shall be carried on at Honiton by the said Religious Order*".

There is a provision that, if the Order is no longer still active in Honiton, the property (or the capital representing the same) will form part of the endowment of another trust (held for the Roman Catholic parish at Honiton by Plymouth Diocese) which does not benefit the Order. It therefore created a permanent endowment.

The permanent endowment charity created by the 1935 Conveyance is registered as a subsidiary charity of the above trust for the general purposes of the charitable work as carried out by the Order at Honiton. The Conveyance is silent as to powers of the Trustees, who are appointed as above.

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2020**

In 2002 the name of the charity was changed to "Order of Augustinian Recollects – St Rita's Centre" to differentiate the charity and its subsidiary trust from the other Order of Augustinian Recollects charity (number 237522) administered by the same trustees.

### **Governance**

The charity is part of an international Order, founded in 1588, of Roman Catholic friars or Recollects who have taken vows for the religious life, many of them as ordained priests. The Order's work in England, which began in the early 1930s, is carried out within what is known to the Order as the 'Delegation of England' under the direction of the Delegate Provincial. He is supported and advised by two elected Counsellors and a Delegation Procurator (Bursar) whom he appoints. As the Delegation is part of a wider Province he in turn submits annual reports to a Provincial of the Order based in Spain.

The Delegate Provincial, as a Major Superior of the Augustinian Recollects, has significant powers as to the acceptance and dismissal of candidates to the Order and as to the disposition of Recollects within the Order's houses in England. He has delegated powers to spend up to £3,000, or £25,000 with the permission of his Council, for the Order's charitable purposes, but he must refer to his superiors in Spain and/or to the friars in England before authorising the Trustees to dispose of property permanently.

In accordance with the Order's own Rules and Constitutions, in addition to their regular meetings as Trustees the Council meets regularly to advise the Delegate Provincial on matters concerning the charity and formal decisions affecting its charitable activities are taken at regular meetings of the Trustees, most of whom serve on the Council.

### **Recruitment and Appointment of Trustees**

The Conveyance and Settlement is silent as to powers of the Trustees. Retiring and continuing Trustees therefore appoint new Trustees under statutory powers, but on the recommendation of the Delegate Provincial. They always include the Prior of St Rita's. Given its nature, it is not considered appropriate to recruit trustees from outside the Order and no policy has been adopted in that regard. No specific training has been given to the Trustees but they have sufficient access to professional and practical advice, especially as members of the Conference of Religious, to understand their responsibilities as charity trustees.

### **Financial Governance**

The Delegation Procurator administers certain funds on behalf of the Order as a whole, again under the direction of the Delegate Provincial. Each year, he submits to the Delegate Provincial and his Council a formal account of his administration of those funds in accordance with the Order's own Rules and Constitutions, in addition to their regular meetings as Trustees. The Council meets regularly to advise the Delegate Provincial on matters concerning the Order and formal decisions affecting its charitable activities are taken at regular meetings of the Trustees, most of whom serve on the Council.

## **Order of Augustinian Recollects - St. Rita's Centre**

### **Report of the Trustees (Cont'd)**

**31 December 2020**

St. Rita's Centre is administered on behalf of the local Superior or Prior who is answerable, as are the Trustees, to the Delegate Provincial and his Council under the Order's Rules and Constitutions. The Prior has delegated powers to spend up to £800 or £2,000 with the permission of his Council.

Little cash is held, and donations and other receipts are invariably by cheque, as is most expenditure. Internal controls over cash, donations and expenditure are therefore considered adequate.

#### **Key management personnel remuneration**

The trustees consider that the Board of Trustees comprise the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis.

Part of the charity's purposes is to provide for the essential needs of all members of the Order who, by taking vows of poverty, have renounced all personal rights to income and capital. The living costs of the Trustees are therefore borne by the charity in the same way as those of other priests and they receive no benefit by virtue of their position as trustees.

#### **Connected Charities**

Other than the Order of Augustinian Recollects Charitable Trust (charity number 237522) there are no related parties or connected charities associated with the Charity, although it continues to work closely with the Roman Catholic Diocese of Plymouth and other charitable bodies. The Prior, Fr Gerald Wilson, is the Vicar for Religious for the Diocese of Plymouth and as such advises the Bishop on matters concerning religious communities in the Diocese.

# Order of Augustinian Recollects - St. Rita's Centre

## Report of the Trustees (Cont'd)

### Reference and Administrative Information

#### Principal Office

St Rita's Centre  
Ottery Moor Lane  
Honiton  
EX14 1AP

#### Trustees

Father Carlos Abajos  
Father Gerald Wilson  
Father Hugh Corrigan  
Fr Jose Romero.

#### Delegation Council

Father Carlos Abajos (1<sup>st</sup> Counsellor)  
Father Gerald Wilson  
Father Hugh Corrigan (2<sup>nd</sup> Counsellor)

#### Provincial Delegate for England

Father Gerald Wilson

#### Delegation Procurator (Regional Bursar)

Father Gerald Wilson  
St Anne's  
363 Kennington Lane  
Vauxhall  
London SE11 5QY

#### Solicitors

Tozers LLP  
Broadwalk House  
Southernhay West  
Exeter  
EX1 1UA

#### Principal Bankers

HSBC Bank Plc  
86 High Street  
Honiton  
EX14 8JN

#### Independent Examiner

Neil Hitchings FCA  
Francis Clark LLP  
Centenary House  
Peninsula Park  
Rydon Lane  
Exeter  
EX2 7XE

#### Investment Advisers

M & G Investment Management Ltd  
7th Floor, 3 Minster Court  
Great Tower Street  
London, EC3R 7XH

#### Insurance Broker

D E Ford  
Poppleton Grange  
Low Poppleton Lane  
York  
YO26 6GZ

#### Registered Charity Number

232501

# **Order of Augustinian Recollects - St. Rita's Centre**

## **Report of the Trustees (Cont'd)**

**31 December 2020**

### **Trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 18 October 2021 and signed on their behalf by:

Fr Gerald Wilson OAR  
Trustee

## **Order of Augustinian Recollects - St. Rita's Centre**

### **Independent examiner's report to the trustees of the Order of Augustinian Recollects – St Rita's Centre**

I report to the trustees on my examination of the accounts of the Order of Augustinian Recollects – St Rita's Centre (the Trust) for the year ended 31 December 2020.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

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

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

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

Neil Hitchings FCA  
Independent Examiner  
Francis Clark LLP  
Chartered Accountants  
Centenary House  
Peninsula Park  
Rydon Lane  
EXETER  
EX2 7XE

19 October 2021

## Order of Augustinian Recollects - St. Rita's Centre

### Statement of Financial Activities (SOFA)

Year Ended 31 December 2020

	Notes	Permanent Endowment £	Unrestricted Funds £	Total 2020 £	Total 2019 £
<b>Income</b>					
Donations and legacies	3	-	166,175	<b>166,175</b>	84,859
<i>Income from charitable activities</i>					
Pastoral Centre and similar income	4	-	63,405	<b>63,405</b>	128,679
Rental income	5	-	7,804	<b>7,804</b>	11,304
Other income	6	-	3,259	<b>3,259</b>	-
<b>Total income</b>		-	240,643	<b>240,643</b>	224,842
<b>Expenditure</b>					
Expenditure on charitable activities	7	-	220,312	<b>220,312</b>	289,527
<b>Total expenditure</b>		-	220,312	<b>220,312</b>	289,527
<b>Net movement in funds for the year</b>		-	20,331	<b>20,331</b>	(64,685)
<b>Reconciliation of funds</b>					
Total funds at 1 January 2020		21,207	325,215	<b>346,422</b>	411,107
<b>Total funds at 31 December 2020</b>		<u>21,207</u>	<u>345,546</u>	<b><u>366,753</u></b>	<u>346,422</u>

All comparative Income and Expenditure are attributable to unrestricted funds.

# Order of Augustinian Recollects - St. Rita's Centre

## Balance Sheet

31 December 2020

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	10		<u>792,472</u>		<u>821,941</u>
<b>Current assets</b>					
Cash at bank and in hand	11	<u>73,286</u>		<u>21,486</u>	
<b>Net current assets</b>				21,486	
<b>Creditors:</b> amounts falling due after more than one year			<u>(499,005)</u>		<u>(497,005)</u>
<b>Net assets</b>			<u>366,753</u>		<u>346,422</u>
<b>The funds of the charity</b>					
<b>Capital fund</b>					
Permanent Endowment	13		21,207		21,207
<b>Unrestricted funds</b>					
Income fund	13		104,264		58,195
General fund	13		241,282		267,020
<b>Total unrestricted funds</b>			<u>345,546</u>		<u>325,215</u>
<b>Total charity funds</b>			<u>366,753</u>		<u>346,422</u>

Approved by the Board of Trustees on 18 October 2021 and signed on its behalf by

Fr Gerald Wilson OAR

Trustee

# Order of Augustinian Recollects - St. Rita's Centre

## Notes forming part of the financial statements

Year Ended 31 December 2020

### 1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### a. Basis of preparation

The financial statements 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 UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has been withdrawn.

St Rita's Centre meets the definition of a public benefit entity under FRS 102.

Having considered ongoing impact of the Covid19 pandemic and taking into account the continuing support of the charities sister entity, the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Assets and liabilities are initially recognised at historical or transaction value unless otherwise stated in the accounting policy note.

Separate accounts are maintained for the pastoral and other activities carried out as follows:-

St. Rita's Youth & Pastoral Centre  
St. Rita's Promotions

The financial statements include the transactions, assets and liabilities of these accounts.

# Order of Augustinian Recollects - St. Rita's Centre

## Notes forming part of the financial statements (continued)

### Year Ended 31 December 2020

#### b. Accumulated Funds

The accumulated funds, represent the following:-

- **Income Fund (Unrestricted)**  
The aggregate of net incoming resources since the trust was founded.
- **General Fund (Unrestricted)**  
Land and property in respect of the settlement and conveyance dated 31 May 1934, plus subsequent additions at cost, less accumulated depreciation.
- **Permanent Endowment**  
Land in respect of the settlement and conveyance dated 19 March 1935.

#### c. Fixed Assets

The charity has opted to treat previous revaluations of property as deemed cost on transition to FRS102.

Tangible fixed assets are recorded at cost. Impairment reviews are performed where there is an indication that an impairment has occurred. Fixed assets costing less than £500 are not capitalised.

#### d. Depreciation

Assets are depreciated over their estimated useful lives as follows:-

- |                                     |                      |
|-------------------------------------|----------------------|
| • Freehold property, excluding land | 2% straight line     |
| • Motor vehicles                    | 25% reducing balance |
| • Fixtures, fittings and equipment  | 15% reducing balance |

#### e. Creditors (greater than one year)

The interest free loan from the Order of Augustinian Recollects (a sister charity) is considered to be a public benefit entity concessionary loan and as such it is recognised as due greater than one year (in line with the substance of the arrangement) and no discounting is applied.

The loan will be repaid when funds become available to do so.

#### f. Income

Income is recorded on a receivable basis. Income from bequests and legacies is recognised when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. Government grants designed to mitigate the impact of Covid19 have been recognised under the accruals model as permitted by FRS102 and are included within Donations and Legacies.

# Order of Augustinian Recollects - St. Rita's Centre

## Notes forming part of the financial statements (continued)

### Year Ended 31 December 2020

#### g. Expenditure

Expenditure is recorded on an accruals basis and has been classified under headings that aggregate all costs related to that category.

- Charitable expenditure comprises those costs incurred by the charity in order to meet its charitable activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

#### h. Value Added Tax

The Trust is not registered for Value Added Tax (VAT). Expenditure in these financial statements therefore includes VAT paid where appropriate.

#### i. Trustee Benefits

Part of the charity's purposes is to provide for the essential needs of all members of the Order who, by taking vows of poverty, have renounced all personal rights to income and capital. The living costs of the Trustees are therefore borne by the charity in the same way as those of other priests and they receive no benefit by virtue of their position as trustees.

#### j. Administration

For the purposes of these accounts, no value has been placed on the administration and other services provided by members of the Order.

## 2. Status of Trust

The Trust was created by a Conveyance and Settlement of over 14 acres of land known as Broomhills Park, Honiton, from the Roman Catholic Bishop of Plymouth, dated 31 May 1934.

The terms of the Conveyance required the Trustees to erect and complete a Church with seating accommodation for 120 persons and to provide (premises) for the members of the Order of St. Augustine Recollects for its charitable purposes. The Order has existed since 1588 and is devoted to the maintenance and advancement of the Roman Catholic Church by preaching, teaching and other means and has amongst its principal objects the taking care of missions among the faithful.

The Conveyance also required the church and certain land to be vested in a Trust, as directed by the Bishop of Plymouth, for the general charitable purposes of the Roman Catholic Diocese at Honiton, should the Order withdraw from the mission there. A further 7 acres of land at Broomhills Park was conveyed to the Trustees by Leonard Cecil Colin Lindsay on 19 March 1935. The terms of the Conveyance required the Trustees to use the land in connection with St. Joseph's Missionary College (now St Rita's Centre) for the general purposes of the charitable work of the Order of Augustinian Recollects carried on in Honiton.

## Order of Augustinian Recollects - St. Rita's Centre

### Notes forming part of the financial statements (continued)

#### Year Ended 31 December 2020

The terms of this Conveyance and Settlement require the land, including proceeds of sale of any part of it, to vest in trustees (who were not members of the Order) of a Trust created by Mr Lindsay's Conveyance of 27 October 1931, should the Order withdraw from Honiton.

In 2002 the Trustees resolved to change the name of the charity to "Order of Augustinian Recollects – St Rita's Centre" to differentiate the charity from the other charity administered by the same trustees.

#### 3. Donations and legacies

	Permanent Endowment	Unrestricted Funds	Total 2020	Total 2019
	£	£	£	£
Donations - general	-	84,247	<b>84,247</b>	79,756
Collections	-	2,841	<b>2,841</b>	4,653
Legacies	-	6,200	<b>6,200</b>	450
Government grants	-	72,887	<b>72,887</b>	-
	-	166,175	<b>166,175</b>	84,859

#### 4. Pastoral Centre and similar income

	Permanent Endowment	Unrestricted Funds	Total 2020	Total 2019
	£	£	£	£
Pastoral Centre income	-	29,213	<b>29,213</b>	75,358
Parish income	-	15,286	<b>15,286</b>	25,719
Repository	-	6,986	<b>6,986</b>	9,535
Donated earnings of members	-	4,446	<b>4,446</b>	8,898
Stipends	-	7,474	<b>7,474</b>	9,169
Stole fees	-	-	-	-
	-	63,405	<b>63,405</b>	128,679

#### 5. Rental income

	Permanent Endowment	Unrestricted Funds	Total 2020	Total 2019
	£	£	£	£
Rental income	-	7,804	<b>7,804</b>	11,304
Printing and duplicating	-	-	-	-
	-	7,804	<b>7,804</b>	11,304

## Order of Augustinian Recollects - St. Rita's Centre

### Notes forming part of the financial statements (continued)

Year Ended 31 December 2020

#### 6. Other income

	Permanent Endowment	Unrestricted Funds	Total 2020	Total 2019
	£	£	£	£
Sundry income	-	3,259	<b>3,259</b>	-

#### 7. Analysis of expenditure on charitable activities

	Permanent Endowment	Unrestricted Funds	Total 2020	Total 2019
	£	£	£	£
Salaries	-	88,809	<b>88,809</b>	93,564
Fathers' allowances	-	5,369	<b>5,369</b>	9,310
Repository	-	5,121	<b>5,121</b>	9,811
Office Costs	-	27,416	<b>27,416</b>	33,598
Food	-	20,512	<b>20,512</b>	34,096
Chapel and books	-	1,533	<b>1,533</b>	1,254
Advertising	-	1,106	<b>1,106</b>	3,194
Travel	-	164	<b>164</b>	3,348
Motor	-	3,707	<b>3,707</b>	4,418
Household	-	2,597	<b>2,597</b>	7,795
Rates	-	1,986	<b>1,986</b>	3,243
Energy	-	11,590	<b>11,590</b>	15,661
Repairs and maintenance	-	10,413	<b>10,413</b>	20,506
Insurance	-	183	<b>183</b>	85
Equipment	-	-	-	6,076
Sundries	-	-	-	706
Depreciation	-	29,469	<b>29,469</b>	30,213
Hire of equipment	-	2,355	<b>2,355</b>	5,387
Donations	-	4,880	<b>4,880</b>	3,692
Bank charges	-	1,102	<b>1,102</b>	1,570
Governance costs (see Note 8)	-	2,000	<b>2,000</b>	2,000
Total charitable expenditure	-	220,312	<b>220,312</b>	289,527

**Order of Augustinian Recollects - St. Rita's Centre**  
**Notes forming part of the financial statements (continued)**

**Year Ended 31 December 2020**

**8. Governance costs**

	<b>Permanent Endowment</b>	<b>Unrestricted Funds</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Accountancy services (incl. VAT)	-	1,300	<b>1,300</b>	1,300
Independent examination fees (incl. VAT)	-	700	<b>700</b>	700
Total expenditure	-	2,000	<b>2,000</b>	2,000

**9. Staff**

	<b>2020 Number</b>	<b>2019 Number</b>
Average number employed in year	<b>8</b>	8
Aggregate amounts paid in respect of:		
	<b>£</b>	<b>£</b>
Wages and salaries	<b>81,855</b>	83,356
Social security costs	<b>6,954</b>	10,208
	<b>88,809</b>	93,564

No employee received emoluments exceeding £60,000 p.a. Trustees received no remuneration in the year - see Note 2(i).

The trustees consider that the Board of Trustees comprise the key management personnel. Part of the charity's purposes is to provide for the essential needs of all members of the Order who, by taking vows of poverty, have renounced all personal rights to income and capital. The living costs of the Trustees are therefore borne by the charity in the same way as those of other priests and they receive no benefit by virtue of their position as trustees.

**Order of Augustinian Recollects - St. Rita's Centre**  
**Notes forming part of the financial statements (continued)**

**Year Ended 31 December 2020**

10. Tangible Fixed assets	Freehold property £	Motor vehicles £	Fixtures and equipment £	Total £
<b>Cost</b>				
At 1 January 2020	1,286,932	47,795	122,735	1,457,462
Additions	-	-	-	-
<b>At 31 December 2020</b>	<b>1,286,932</b>	<b>47,795</b>	<b>122,735</b>	<b>1,457,462</b>
<b>Depreciation</b>				
At 1 January 2020	488,486	45,705	101,330	635,521
Charge for year	25,738	522	3,209	29,469
<b>At 31 December 2019</b>	<b>514,224</b>	<b>46,227</b>	<b>104,539</b>	<b>664,990</b>
<b>Net book amounts</b>				
<b>At 31 December 2020</b>	<b>772,708</b>	<b>1,568</b>	<b>18,196</b>	<b>792,472</b>
At 1 January 2020	798,446	2,090	21,405	821,941

The net book value at 31 December 2020 represents fixed assets used wholly for direct charitable purposes.

The Freehold Property comprises:-

St. Rita's Centre (including the Church of the Holy Family and the adjoining church hall), Otter Moor Lane, Honiton, Devon, £725,000 at valuation and subsequent improvements at cost of £561,932.

The valuation of St. Rita's was provided in a report by Drew Pearce, Chartered Surveyors, dated 31 December 1997, prepared on 23 October 1998. This includes 7 acres of land which is Permanent Endowment with an estimated value of £21,000.

The charity has opted to treat these revaluations of property as deemed cost on transition to FRS102.

11. Cash at Bank and in Hand	2020 £	2019 £
Current accounts	<b>73,286</b>	21,486

**Order of Augustinian Recollects - St. Rita's Centre**  
**Notes forming part of the financial statements (continued)**

**Year Ended 31 December 2020**

<b>12. Creditors</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Due after one year:</b>		
Loan from the Order of Augustinian Recollects	<b>499,005</b>	497,005
	<u>          </u>	<u>          </u>

During the year, the interest-free loan from the Order of Augustinian Recollects (a sister charity) increased by £2,000, representing the cost of accountancy services paid for by the Main Order, to £499,005. The loan will be repaid when the Trustees consider that the charity has sufficient funds to do so.

Under FRS 102 this is considered to be a public benefit concessionary loan and is therefore recognised as greater than one year without any discounting applied.

**13. Analysis of net assets between funds**

	Permanent Endowment Funds £	Unrestricted Income Funds £	Unrestricted General Funds £	<b>Total Funds £</b>
Fund balances at 31 December 2020 are represented by:				
Tangible fixed assets	21,000	(1,236)	772,708	<b>792,472</b>
Net current assets	207	164,378	(91,299)	<b>73,286</b>
Creditors due after 1 year	-	(58,878)	(440,127)	<b>(499,005)</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<b>21,207</b>	<b>104,264</b>	<b>241,282</b>	<b>366,753</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**Analysis of net assets between funds – prior year comparative**

	Permanent Endowment Funds £	Unrestricted Income Funds £	Unrestricted General Funds £	<b>Total Funds £</b>
Fund balances at 31 December 2019 are represented by:				
Tangible fixed assets	21,000	2,495	798,446	821,941
Net current assets	207	112,578	(91,299)	21,486
Creditors due after 1 year	-	(56,878)	(440,127)	(497,005)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<b>21,207</b>	<b>58,195</b>	<b>267,020</b>	<b>346,422</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**Order of Augustinian Recollects - St. Rita's Centre**  
**Notes forming part of the financial statements (continued)**

**Year Ended 31 December 2020**

**14. Permanent endowment fund**

Under the terms of the Conveyance dated 19 March 1935, as set out in note 1, 7 acres of land known as Broomhills Park represents Permanent Endowment. The income generated from this land has been used to assist in the maintenance and advancement of the Roman Catholic Church.

**15. Related Party Transactions**

The Order of Augustinian Recollects Charitable Trust and the Order of Augustinian Recollects St Rita's Centre are subject to common control.

At 31 December 2020 the amount owed to The Order of Augustinian Recollects Charitable Trust was £499,005 (2019: £497,005).