

**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

<b>Contents</b>	<b>Page</b>
Report of the Trustees	1
Independent Examiner's Report to the Trustees	15
Statement of Financial Activities (SOFA)	16
Balance Sheet	17
Notes forming part of the financial statements	18

# 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.

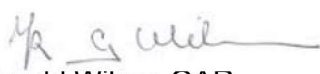
# Order of Augustinian Recollects - St. Rita's Centre

## Balance Sheet

31 December 2021

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

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>	<b>1,286,932</b>	<b>47,795</b>	<b>122,735</b>	<b>1,457,462</b>
<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>	<b>539,962</b>	<b>46,620</b>	<b>107,274</b>	<b>693,856</b>
<b>Net book amounts</b>				
<b>At 31 December 2021</b>	<b>746,970</b>	<b>1,175</b>	<b>15,461</b>	<b>763,606</b>
At 1 January 2021	772,708	1,568	18,196	792,472

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	<b>10,417</b>	-
	<hr/>	<hr/>
<b>12. Debtors</b>	<b>2021</b>	<b>2020</b>
	£	£
Accounts receivable	<b>15,888</b>	-
	<hr/>	<hr/>
<b>13. Cash at Bank and in Hand</b>	<b>2021</b>	<b>2020</b>
	£	£
Current accounts	<b>107,545</b>	73,286
	<hr/>	<hr/>
<b>14. Creditors</b>	<b>2021</b>	<b>2020</b>
	£	£
<b>Due after one year:</b>		
Loan from the Order of Augustinian Recollects	<b>501,005</b>	499,005
	<hr/>	<hr/>

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).