

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

England & Wales · Charity number 233881

## Details

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Other names	ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION TRUST PROPERTY HELD IN CONNEXION THEREWITH
Status	Registered
Legal form	Trust
Registered	1966-11-04
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address  
Maison des Freres  
1 Boulevard Foch  
Bp 35  
56801  
PLOERMEL Cedex

Phone  
+33 2 97 74 06 67

Email  
[provincial@mennaisien.org](mailto:provincial@mennaisien.org)

Website  
[www.lamennais.org](http://www.lamennais.org)

## Activities

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**Objects:** CHARITABLE PURPOSES WHICH ADVANCE THE RELIGIOUS AND OTHER CHARITABLE WORK FOR THE TIME BEING CARRIED ON BY OR UNDER THE DIRECTION OF THE ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION.

**Activities:** The Charity supports education in its widest context but especially in primary and secondary schools.

## Classification

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- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies

## Geography

- **Area of benefit:** NATIONAL
- Liverpool City
- Southampton City

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£184,750	£764,270	-	-
2023-08-31	£39,743	£580,489	-	-
2022-08-31	£37,151	£448,124	-	-
2021-08-31	£127,658	£1,115,171	-	-
2020-08-31	£176,559	£637,493	-	-

## Trustees

Name	Role	Appointed
<b>Brother Yannick Houssay</b>	Chair	2019-06-30
BROTHER PATRICK EDWARD JOHN PATTERSON		
Brother Jacques Jouvance		2014-06-13
Brother James Anthony Hayes		2023-01-01
Brother Laurent Bouillet		2019-11-10

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# Accounts

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Charity registration number 233881 (England and Wales)

**ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2024**

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Brother Francis Brother Jacques Brother Yannick Brother Laurent Brother James (Jim Hayes)
<b>Charity number (England and Wales)</b>	233881
<b>Independent examiner</b>	Moore (South) LLP The Quay 30 Channel Way Ocean Village Southampton SO14 3TG
<b>Bankers</b>	HSBC 23 Allerton Road Mossley Hill Liverpool L18 2DA
<b>Solicitors</b>	Paris Smith LLP Number 1 London Road Southampton Hampshire SO15 2AE

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# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

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# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 AUGUST 2024

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The trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's Charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### Objectives and activities

The objects of the Charity are to carry on, or direct any charitable works that advance the religious and other charitable works for the time being carried on, by, or under the direction of the English Province of The Brothers of Christian Instruction (EPBCI).

#### Achievements and performance

*Significant activities and achievements against objectives*

The main focus of the Charity's activities continues to be supporting the education provided by the two schools:-

- Charlton House School, Southampton
- St Francis Xavier's School, Liverpool

The support of the schools continues, which also provides facilities for the general public use. In Liverpool, the Charity continued its support of the development of St Francis Xavier's College in its identity as an Academy and the primary sector education in Southampton.

#### Financial review

##### Review of the financial position

In Southampton, the Charity had continued to support the Charlton House School. Financial support amounting to £156,554 (2023: £214,988) was given during the year. In addition certain utility costs totalling £11,210 and repairs of £20,360 were met by the Trust.

The net movement in funds in the year was a deficit of £579,521 (2023: deficit of £540,746) after incurring annual depreciation of £139,191 (2023: £139,191). The deficit has been deducted from reserves which now stand at £3,213,499 at the year end (2022: £3,793,019).

The Charity has designated funds, which the Trustees intend to be used on projects within St Francis Xavier's college. This amounted to £21,589 at the year end (2023: £21,589).

The Charity made a donation to Gaudete Trust of £350,000 in the year. The Gaudete Trust is a registered charity under number 1202070, the objects of which are to provide, maintain and carry on the oversight of Catholic schools in England and Wales in accordance with the teachings and Canon Law of the Catholic Church.

#### Reserves

The Reserves represent the unrestricted funds arising from past operating results. The Trustees have determined that these reserves should be allowed to accumulate to ensure that funds are available to cover expenditure such as housing costs of the Brothers and donations to religious educational establishments which will enable them to advance the religious works as explained in the Charity's objects. The charity has free reserves (unrestricted funds, less designated funds and those tied up in fixed assets) of £581,584 when taking into account the payments received in advance of a planned asset sale (2023: of £48,565).

#### Plans for future periods

In Liverpool, the sale for the land and buildings for the community house has been agreed to take place post year-end for £1,820,000, against which an advanced payment has been received of £951,759, which has allowed the Trust to make donations as above.

There are also plans to sell the playing fields of the former St.Mary's College in Southampton in the future.

As the English Province is now liaised with the French Province, joint financial investments may develop. Further support of education will continue from the proceeds of the disposal of surplus assets.

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# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 AUGUST 2024*

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### **Structure, governance and management**

#### **Governing document**

The Charity is constituted by a 1965 Trust deed and is registered with the Charity Commissioners under Charity number 233881.

#### **Trustees**

The Trustees named above have served throughout the year. Brother James was appointed on 1 January 2023. Appointment of Trustees is governed by the regulations of the Charity as stated in the Trust deeds of 1965. Trustees are elected by members of the English Province of the Brothers of Christian Instruction to serve for a three-year term of office, with the exception of the Provincial Superior, who is a trustee ex-officio. The Provincial Superior is appointed by the General Council of The Brothers of Christian Instruction based in Rome, following consultation of the brothers of the province, for a six-year term of office. He may be re-appointed for one or two three-year terms.

Brother Francis

Brother Jacques

Brother Yannick

Brother Laurent

Brother James (Jim Hayes)

#### **Risk management**

The Trustees have in place a risk management policy relating to financial responsibilities and each school has its own risk management policy relating to the activities of a school. The Charity will develop systems to monitor and control these risks to manage any impact that they may have on the Charity in the future.

#### **Organisational structure**

The EPBCI is part of a worldwide congregation with establishments in twenty-five countries. In keeping with the vision of their founders John de La Mennais and Gabriel Deshayes, who began the Congregation in 1819 in Brittany, France, the Brothers strive to spread the knowledge of Jesus Christ and his Gospel. The Brothers exercise this apostolate chiefly, but not exclusively, in the field of Education.

The Brothers had two communities in England, both of which are closely connected with schools.

In Southampton, Charlton House School, caters for children between 3-11. Charlton House School registered as a charity (Number 1193755) is continuing primary educational activities.

In Liverpool, St Francis Xavier's College is an Academy for boys from 11-18 with girls accepted into the sixth form. The Academy is a company limited by guarantee (No. 08137421) and an exempt Charity. The trustees are EPBCI who appoint members to the Governing body

#### **Trustees training**

Input is arranged at one meeting per year and via inter-religious congregation involvement. Trustee representation at conferences relating to Charity Commission matters is encouraged. Individual trustees undertake their own professional in-service training which applies to the educational objectives of the trustees.

#### **Equal opportunities policy**

The Trustees operate an equal opportunities policy, as employer, seeking to appoint employees best qualified to carry out their several duties. With the exceptions permitted within the law they seek to make appointments without regard to gender, race or disability.

#### **Public benefit**

In setting the objectives, and planning the activities of the Charity, the Trustees are aware and have had regard to the guidance on public benefit issued by the Charity Commission.

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 AUGUST 2024*

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The trustees' report was approved by the Board of Trustees.

Brother Francis  
**Trustee**

28 June 2025

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

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I report to the trustees on my examination of the financial statements of English Province of the Brothers of Christian Instruction (the trust) for the year ended 31 August 2024.

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

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the trust's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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

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

- 1 accounting records were not kept in respect of the trust as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

#### **Kevin Cooper BA FCA DChA**

For and on behalf of Moore (South) LLP

The Quay

30 Channel Way

Ocean Village

Southampton

SO14 3TG

Dated: 30 June 2025

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 AUGUST 2024*

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	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from:</b>			
Donations and legacies	2	184,750	39,743
<b>Total income</b>		184,750	39,743
<b>Expenditure on:</b>			
Charitable activities	3	764,270	580,489
<b>Total expenditure</b>		764,270	580,489
<b>Net expenditure and movement in funds</b>		(579,520)	(540,746)
<b>Reconciliation of funds:</b>			
Fund balances at 1 September 2023		3,793,019	4,333,765
<b>Fund balances at 31 August 2024</b>		3,213,499	3,793,019

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

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## BALANCE SHEET

AS AT 31 AUGUST 2024

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	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		3,583,674		3,722,865
<b>Current assets</b>					
Debtors	9	26,486		26,486	
Cash at bank and in hand		560,498		50,268	
		<u>586,984</u>		<u>76,754</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(957,159)</u>		<u>(6,600)</u>	
<b>Net current (liabilities)/assets</b>			<u>(370,175)</u>		<u>70,154</u>
<b>Total assets less current liabilities</b>			<u>3,213,499</u>		<u>3,793,019</u>
<b>Net assets</b>			<u>3,213,499</u>		<u>3,793,019</u>
<b>The funds of the trust</b>					
Unrestricted funds			<u>3,213,499</u>		<u>3,793,019</u>
			<u>3,213,499</u>		<u>3,793,019</u>

The financial statements were approved by the trustees on 28 June 2025

Brother Francis  
Trustee

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2024

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#### 1 Accounting policies

##### Charity information

English Province of the Brothers of Christian Instruction is an unincorporated charity registered in England and Wales under number 233881, and constituted under a Trust Deed dated 8 November 1965.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The Trust has taken advantage of the exemption not to produce a cash flow statement.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. There are currently no restricted funds.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

#### 1.4 Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. The main income of the Charity results from the Brothers salaries and pensions credited directly to the Charity bank account. See note 2.

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

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#### 1 Accounting policies

(Continued)

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification by the bank.

Legacies are recognised following the granting of probate when the estate has notified the Charity in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash, recognition is subject to the value of the gift being reliably measured and title is transferred to the Charity.

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a constructive or legal obligation committing the Charity to that expenditure and the amount can be measured reliably. Expenditure is included on an accruals basis. VAT is not recoverable by the Charity and is included with the item of expense to which it relates.

Support costs are those which assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative and finance costs. All support costs are incurred directly in support of the expenditure on the objects of the charity.

Grants and donations are payments made in the furtherance of the charitable objectives of the Trust.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	50 years
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

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### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

#### **1.10 Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### **1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.12 Foreign exchange**

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations	141,231	-
Covenanted Pensions	43,519	39,743
	<u>184,750</u>	<u>39,743</u>

### 3 Expenditure on charitable activities

	2024 £	2023 £
<b>Direct costs</b>		
Depreciation and impairment	139,191	139,191
Donation to Charlton School	156,552	214,990
Rates and water	7,696	5,322
Light heat and power	3,515	10,063
Food and living expenses	77,018	42,466
Insurance	-	33,229
Maintenance	20,360	34,209
Transport	477	705
Donation to Gaudete Trust	350,500	-
	<u>755,309</u>	<u>480,175</u>
<b>Share of support and governance costs (see note 4)</b>		
Support	8,961	100,314
	<u>764,270</u>	<u>580,489</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>764,270</u>	<u>580,489</u>

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

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### 4 Support costs allocated to activities

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Accounting and other fees - governance	4,200	4,440
Foreign exchange difference	4,160	184
Bank charges	452	219
Legal and professional - governance	149	95,471
	<hr/>	<hr/>
	8,961	100,314
	<hr/> <hr/>	<hr/> <hr/>

Legal and professional fees are in relation to the sale of land.

### 5 Employees

The average monthly number of employees during the year was:

	<b>2024 Number</b>	<b>2023 Number</b>
Total	-	-
	<hr/> <hr/>	<hr/> <hr/>

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The Trustees, who are the key management personnel, neither received nor waived any emoluments during the year (2023: £nil).

### 6 Governance costs

Included within support costs above are legal and professional and accounting costs which constitute governance costs. The total accounting costs included £2,000 (2023: £2,000) in respect of the independent examination, and the remainder for the preparation of accounts in statutory format and accounting services.

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 7 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
<b>Cost</b>			
At 1 September 2023	7,013,545	98,535	7,112,080
At 31 August 2024	7,013,545	98,535	7,112,080
<b>Depreciation and impairment</b>			
At 1 September 2023	3,290,680	98,535	3,389,215
Depreciation charged in the year	139,191	-	139,191
At 31 August 2024	3,429,871	98,535	3,528,406
<b>Carrying amount</b>			
At 31 August 2024	3,583,674	-	3,583,674
At 31 August 2023	3,722,865	-	3,722,865

Included in land and buildings is land valued at £54,000 (2023: £54,000) which is not depreciated

### 8 Financial instruments

	2024	2023
	£	£
<b>Carrying amount of financial assets</b>		
Instruments measured at fair value through profit or loss	560,498	50,268
<b>Carrying amount of financial liabilities</b>		
Measured at fair value through profit or loss		
- Other financial liabilities	(5,400)	(6,600)

### 9 Debtors

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	26,486	26,486

### 10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Sale Proceeds (Liverpool)	951,759	-
Accruals and deferred income	5,400	6,600
	957,159	6,600

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

#### 11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which arose from monies in St Francis Xavier's College and will be used for projects specific to this school.

	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
Designated - St Francis Xavier's College	21,589	-	-	21,589
General funds	3,771,430	184,750	(764,270)	3,191,910
	<u>3,793,019</u>	<u>184,750</u>	<u>(764,270)</u>	<u>3,213,499</u>
<b>Previous year:</b>	<b>At 1 September 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 August 2023 £</b>
Designated - St Francis Xavier's College	21,589	-	-	21,589
General funds	4,312,176	39,743	(580,489)	3,771,430
	<u>4,333,765</u>	<u>39,743</u>	<u>(580,489)</u>	<u>3,793,019</u>

#### 12 Analysis of net assets between funds

	Unrestricted funds 2024 £	Designated funds 2024 £	Total 2024 £
<b>At 31 August 2024:</b>			
Tangible assets	3,583,674	-	3,583,674
Current assets/(liabilities)	(391,764)	21,589	(370,175)
	<u>3,191,910</u>	<u>21,589</u>	<u>3,213,499</u>

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 12 Analysis of net assets between funds

(Continued)

	Unrestricted funds	Designated funds	Total
	2023	2023	2023
	£	£	£
<b>At 31 August 2023:</b>			
Tangible assets	3,722,865	-	3,722,865
Current assets/(liabilities)	48,565	21,589	70,154
	<u>3,771,430</u>	<u>21,589</u>	<u>3,793,019</u>

### 13 Related party transactions

As members of the order, the Trustees' living expenses during the year were borne by the Trust, but the Trustees did not receive any remuneration or other benefits in connection with their duties as trustees during the year. Living expenses were incurred at £77,018 (2023: £42,466)

The salaries and pensions received by the Trustees of St Francis Xavier's College amounting to £43,519 (2023: £39,742) were covenanted directly to EPBCI and form the main source of income of the Charity.

As described in the Trustees Report on page 2 the EPBCI is closely connected to two schools, Charlton School in Southampton and St Francis Xavier's College in Liverpool, an Academy.

Charlton School as an independent school, is a separately registered Charity. From time to time EPBCI has made financial donations to Charlton School. During the year donations totalling £156,554 (2023: £214,520) were made to Charlton House School.

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# Accounts

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Charity registration number 233881

**ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Brother Francis Brother Jacques Brother Yannick Brother Laurent Brother James (Jim Hayes)	(Appointed 1 January 2023)
<b>Charity number</b>	233881	
<b>Independent examiner</b>	Moore (South) LLP The Quay 30 Channel Way Ocean Village Southampton SO14 3TG	
<b>Bankers</b>	HSBC 23 Allerton Road Mossley Hill Liverpool L18 2DA	
<b>Solicitors</b>	Paris Smith LLP Number 1 London Road Southampton Hampshire SO15 2AE	

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# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

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# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 AUGUST 2023

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The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's Charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The objects of the Charity are to carry on, or direct any charitable works that advance the religious and other charitable works for the time being carried on, by, or under the direction of the English Province of The Brothers of Christian Instruction (EPBCI).

#### **Achievements and performance**

*Significant activities and achievements against objectives*

The main focus of the Charity's activities continues to be supporting the education provided by the two schools:-

- Charlton House School, Southampton
- St Francis Xavier's School, Liverpool

The support of the schools continues, which also provides facilities for the general public use. In Liverpool, the Charity continued its support of the development of St Francis Xavier's College in its identity as an Academy and the primary sector education in Southampton.

#### **Financial review**

##### **Review of the financial position**

In Southampton, the Charity had continued to support the Charlton House School. Financial support amounting to £214,520 (2022: £181,171) was given during the year. In addition certain utility costs totalling £48,614 and repairs of £34,209 were met by the Trust.

The net movement in funds in the year was a deficit of £540,746 (2022: deficit of £410,973) after incurring annual depreciation of £139,191 (2022: £139,191). The deficit has been deducted from reserves which now stand at £3,793,019 at the year end (2022: £4,333,765).

The Charity has designated funds, which the Trustees intend to be used on projects within St Francis, Xavier's college. This amounted to £21,589 at the year end (2022: £21,589).

#### **Reserves**

The Reserves represent the unrestricted funds arising from past operating results. The Trustees have determined that these reserves should be allowed to accumulate to ensure that funds are available to cover expenditure such as housing costs of the Brothers and donations to religious educational establishments which will enable them to advance the religious works as explained in the Charity's objects. The charity has free reserves (unrestricted funds, less designated funds and those tied up in fixed assets) of £48,565 (2022: of £450,120).

#### **Plans for future periods**

There will be considerable capital developments at St Francis Xavier's College in the coming years under the Government scheme, supported by the local authority.

As the English Province is now liaised with the French Province, joint financial investments may develop. Further support of education will continue from the proceeds of surplus asset sales

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 AUGUST 2023*

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### **Structure, governance and management**

#### **Governing document**

The Charity is constituted by a 1965 Trust deed and is registered with the Charity Commissioners under Charity number 233881.

#### **Trustees**

The Trustees named above have served throughout the year. Brother James was appointed on 1 January 2023. Appointment of Trustees is governed by the regulations of the Charity as stated in the Trust deeds of 1965. Trustees are elected by members of the English Province of the Brothers of Christian Instruction to serve for a three-year term of office, with the exception of the Provincial Superior, who is a trustee ex-officio. The Provincial Superior is appointed by the General Council of The Brothers of Christian Instruction based in Rome, following consultation of the brothers of the province, for a six-year term of office. He may be re-appointed for one or two three-year terms.

Brother Francis

Brother Jacques

Brother Yannick

Brother Laurent

Brother James (Jim Hayes)

(Appointed 1 January 2023)

#### **Risk management**

The Trustees have in place a risk management policy relating to financial responsibilities and each school has its own risk management policy relating to the activities of a school. The Charity will develop systems to monitor and control these risks to manage any impact that they may have on the Charity in the future.

#### **Organisational structure**

The EPBCI is part of a worldwide congregation with establishments in twenty-five countries. In keeping with the vision of their founders John de La Mennais and Gabriel Deshayes, who began the Congregation in 1819 in Brittany, France, the Brothers strive to spread the knowledge of Jesus Christ and his Gospel. The Brothers exercise this apostolate chiefly, but not exclusively, in the field of Education.

The Brothers had two communities in England, both of which are closely connected with schools.

In Southampton, Charlton House School, caters for children between 3-11. Charlton House School registered as a charity (Number 1193755) is continuing primary educational activities.

In Liverpool, St Francis Xavier's College is an Academy for boys from 11-18 with girls accepted into the sixth form. The Academy is a company limited by guarantee (No. 08137421) and an exempt Charity. The trustees are EPBCI who appoint members to the Governing body

#### **Trustees training**

Input is arranged at one meeting per year and via inter-religious congregation involvement. Trustee representation at conferences relating to Charity Commission matters is encouraged. Individual trustees undertake their own professional in-service training which applies to the educational objectives of the trustees.

#### **Equal opportunities policy**

The Trustees operate an equal opportunities policy, as employer, seeking to appoint employees best qualified to carry out their several duties. With the exceptions permitted within the law they seek to make appointments without regard to gender, race or disability.

#### **Public benefit**

In setting the objectives, and planning the activities of the Charity, the Trustees are aware and have had regard to the guidance on public benefit issued by the Charity Commission.

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 AUGUST 2023*

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The trustees' report was approved by the Board of Trustees.

Brother Francis  
**Trustee**

27 June 2024

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

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I report to the trustees on my examination of the financial statements of English Province of the Brothers of Christian Instruction (the trust) for the year ended 31 August 2023.

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

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

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

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

- 1 accounting records were not kept in respect of the trust as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

#### **Kevin Cooper BA FCA DChA**

For and on behalf of Moore (South) LLP

The Quay

30 Channel Way

Ocean Village

Southampton

SO14 3TG

Dated: 28 June 2024

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 AUGUST 2023*

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	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Income from:</b>			
Donations and legacies	2	39,743	37,151
<b>Total income</b>		39,743	37,151
<b>Expenditure on:</b>			
Charitable activities	3	580,489	448,124
<b>Total expenditure</b>		580,489	448,124
<b>Net expenditure and movement in funds</b>		(540,746)	(410,973)
<b>Reconciliation of funds:</b>			
Fund balances at 1 September 2022		4,333,765	4,744,738
<b>Fund balances at 31 August 2023</b>		3,793,019	4,333,765

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

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## BALANCE SHEET

AS AT 31 AUGUST 2023

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		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		3,722,865		3,862,056
<b>Current assets</b>					
Debtors	9	26,485		26,486	
Cash at bank and in hand		50,269		453,623	
			76,754		480,109
<b>Creditors: amounts falling due within one year</b>	10	(6,600)		(8,400)	
<b>Net current assets</b>			70,154		471,709
<b>Total assets less current liabilities</b>			3,793,019		4,333,765
<b>Net assets</b>			3,793,019		4,333,765
<b>The funds of the trust</b>					
Unrestricted funds			3,793,019		4,333,765
			3,793,019		4,333,765

The financial statements were approved by the trustees on 27 June 2024

Brother Francis  
Trustee

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2023

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#### 1 Accounting policies

##### Charity information

English Province of the Brothers of Christian Instruction is an unincorporated charity registered in England and Wales under number 233881, and constituted under a Trust Deed dated 8 November 1965.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The Trust has taken advantage of the exemption not to produce a cash flow statement.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. There are currently no restricted funds.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

#### 1.4 Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. The main income of the Charity results from the Brothers salaries and pensions credited directly to the Charity bank account. See note 2.

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2023

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#### 1 Accounting policies

(Continued)

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification by the bank.

Legacies are recognised following the granting of probate when the estate has notified the Charity in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash, recognition is subject to the value of the gift being reliably measured and title is transferred to the Charity.

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a constructive or legal obligation committing the Charity to that expenditure and the amount can be measured reliably. Expenditure is included on an accruals basis. VAT is not recoverable by the Charity and is included with the item of expense to which it relates.

Support costs are those which assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative and finance costs. All support costs are incurred directly in support of the expenditure on the objects of the charity.

Grants and donations are payments made in the furtherance of the charitable objectives of the Trust.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	50 years
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

#### 1.10 Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Foreign exchange

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

### 2 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Covenanted Pensions	39,743	37,151

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

### 3 Expenditure on charitable activities

	2023 £	2022 £
<b>Direct costs</b>		
Depreciation and impairment	139,191	139,191
Donation to Charlton School	214,990	181,172
Rates and water	5,322	1,799
Light heat and power	10,063	13,768
Food and living expenses	42,466	46,000
Insurance	33,229	31,578
Maintenance	34,209	21,999
Transport	705	3,420
	<u>480,175</u>	<u>438,927</u>
<b>Share of support and governance costs (see note 4)</b>		
Support	100,314	9,197
	<u>580,489</u>	<u>448,124</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>580,489</u>	<u>448,124</u>

### 4 Support costs allocated to activities

	Total 2023 £	Total 2022 £
Printing, postage and telephone	-	102
Accounting and other fees - governance	4,440	8,400
Foreign exchange difference	184	445
Bank charges	219	250
Legal and professional - governance	95,471	-
	<u>100,314</u>	<u>9,197</u>

Legal and professional fees are in relation to an employment matter brought against a brother and follow up action which was defended.

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

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### 5 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The Trustees, who are the key management personnel, neither received nor waived any emoluments during the year (2022: £nil).

### 6 Governance costs

Included within support costs above are legal and professional and accounting costs which constitute governance costs. The total accounting costs included £2,000 (2022: £2,000) in respect of the independent examination, and the remainder for the preparation of accounts in statutory format and accounting services.

### 7 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 September 2022	7,013,545	98,535	7,112,080
At 31 August 2023	7,013,545	98,535	7,112,080
<b>Depreciation and impairment</b>			
At 1 September 2022	3,151,489	98,535	3,250,024
Depreciation charged in the year	139,191	-	139,191
At 31 August 2023	3,290,680	98,535	3,389,215
<b>Carrying amount</b>			
At 31 August 2023	3,722,865	-	3,722,865
At 31 August 2022	3,862,056	-	3,862,056

Included in land and buildings is land valued at £54,000 (2022: £54,000) which is not depreciated

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

### 8 Financial instruments

	2023	2022
	£	£
<b>Carrying amount of financial assets</b>		
Instruments measured at fair value through profit or loss	50,268	453,623
	<u>50,268</u>	<u>453,623</u>
<b>Carrying amount of financial liabilities</b>		
Measured at fair value through profit or loss		
- Other financial liabilities	(6,600)	(8,400)
	<u>(6,600)</u>	<u>(8,400)</u>

### 9 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	26,486	26,486
	<u>26,486</u>	<u>26,486</u>

### 10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	6,600	8,400
	<u>6,600</u>	<u>8,400</u>

### 11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which arose from monies in St Francis Xavier's College and will be used for projects specific to this school.

	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
Designated - St Francis Xavier's College	21,589	-	-	21,589
General funds	4,312,176	39,743	(580,489)	3,771,430
	<u>4,333,765</u>	<u>39,743</u>	<u>(580,489)</u>	<u>3,793,019</u>
<b>Previous year:</b>				
	At 1 September 2021	Incoming resources	Resources expended	At 31 August 2022
	£	£	£	£
Designated	21,610	1	(22)	21,589
General funds	4,723,128	37,150	(448,102)	4,312,176
	<u>4,744,738</u>	<u>37,151</u>	<u>(448,124)</u>	<u>4,333,765</u>

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

### 12 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Total
	2023	2023	2023
	£	£	£
<b>At 31 August 2023:</b>			
Tangible assets	3,722,865	-	3,722,865
Current assets/(liabilities)	48,565	21,589	70,154
	<u>3,771,430</u>	<u>21,589</u>	<u>3,793,019</u>

	Unrestricted funds	Designated funds	Total
	2022	2022	2022
	£	£	£
<b>At 31 August 2022:</b>			
Tangible assets	3,862,056	-	3,862,056
Current assets/(liabilities)	450,120	21,589	471,709
	<u>4,312,176</u>	<u>21,589</u>	<u>4,333,765</u>

### 13 Related party transactions

As members of the order, the Trustees' living expenses during the year were borne by the Trust, but the Trustees did not receive any remuneration or other benefits in connection with their duties as trustees during the year. Living expenses were incurred at £42,466 (2022: £46,000)

The salaries and pensions received by the Trustees of St Francis Xavier's College amounting to £39,742 (2022: £37,150) were covenanted directly to EPBCI and form the main source of income of the Charity.

As described in the Trustees Report on page 2 the EPBCI is closely connected to two schools, Charlton School in Southampton and St Francis Xavier's College in Liverpool, an Academy.

Charlton School as an independent school, is a separately registered Charity From time to time EPBCI has made financial donations to Charlton School. During the year donations totalling £214,520 (2022: £181,171) were made to Charlton House School.

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# Accounts

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**REGISTERED CHARITY NUMBER: 233881**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

**FOR**

**ENGLISH PROVINCE OF THE BROTHERS  
OF CHRISTIAN INSTRUCTION**

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

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# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

### **Trustees**

Patrick Patterson ( Bro. Francis)  
Jacques Jouvance (Bro.Jacques)  
Yannick Houssay (Bro Yannick)  
Laurent Bouillet (Bro Laurent)  
James Anthony Hayes (Bro James) – appointed 1/1/2023

### **Address and Registered office**

Maison des Freres  
1 Boulevard Foch  
BP 35  
56801  
PLOERMEL Cedex

### **Independent Examiner**

Mr K Cooper FCA DChA  
Moore (South) LLP  
The Quay  
30 Channel Way  
Ocean Village  
Southampton  
Hampshire  
SO14 3TG

### **Principal bankers**

HSBC Bank PLC  
Allerton Branch  
23 Allerton Rd  
Liverpool  
L18 2DA

### **Solicitors**

Paris Smith LLP  
1 London Road  
Southampton  
SO15 2AE

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their annual report and the financial statements for the year ended 31 August 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 8 and comply with the Charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the financial reporting standards applicable in the UK and Republic of Ireland.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The Charity is constituted by a 1965 Trust deed and is registered with the Charity Commissioners under Charity number 233881.

##### Trustees

The Trustees named above have served throughout the year. Brother James was appointed on 1 January 2023. Appointment of Trustees is governed by the regulations of the Charity as stated in the Trust deeds of 1965. Trustees are elected by members of the English Province of the Brothers of Christian Instruction to serve for a three-year term of office, with the exception of the Provincial Superior, who is a trustee ex-officio. The Provincial Superior is appointed by the General Council of The Brothers of Christian Instruction based in Rome, following consultation of the brothers of the province, for a six-year term of office. He may be re-appointed for one or two three-year terms.

##### Risk management

The Trustees have in place a risk management policy relating to financial responsibilities and each school has its own risk management policy relating to the activities of a school. The Charity will develop systems to monitor and control these risks to manage any impact that they may have on the Charity in the future.

##### Trustees training

Input is arranged at one meeting per year and via inter-religious congregation involvement. Trustee representation at conferences relating to Charity Commission matters is encouraged. Individual trustees undertake their own professional in-service training which applies to the educational objectives of the trustees.

##### Organisational structure

The English Province of The Brothers of Christian Instruction (EPBCI) is part of a worldwide congregation with establishments in twenty-five countries. In keeping with the vision of their founders John de La Mennais and Gabriel Deshayes, who began the Congregation in 1819 in Brittany, France, the Brothers strive to spread the knowledge of Jesus Christ and his Gospel. The Brothers exercise this apostolate chiefly, but not exclusively, in the field of Education.

The Brothers had two communities in England, both of which are closely connected with schools.

In Southampton, Charlton House School, caters for children between 3-11. Charlton House School registered as a charity (Number 1193755) is continuing primary educational activities.

In Liverpool, St Francis Xavier's College is an Academy for boys from 11-18 with girls accepted into the sixth form. The Academy is a company limited by guarantee (No. 08137421) and an exempt Charity. The trustees are EPBCI who appoint members to the Governing body.

##### Equal opportunities policy

The Trustees operate an equal opportunities policy, as employer, seeking to appoint employees best qualified to carry out their several duties. With the exceptions permitted within the law they seek to make appointments without regard to gender, race or disability.

#### OBJECTIVES AND ACTIVITIES

The objects of the Charity are to carry on, or direct any charitable works that advance the religious and other charitable works for the time being carried on, by, or under the direction of the EPBCI

**ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION**  
**TRUSTEES REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

**ACHIEVEMENTS AND PERFORMANCE**

The main focus of the Charity's activities continues to be supporting the education provided by the two schools:-

- Charlton House School, Southampton
- St Francis Xavier's School, Liverpool

The support of the schools continues, which also provides facilities for the general public use. In Liverpool, the Charity continued its support of the development of St Francis Xavier's College in its identity as an Academy and the primary sector education in Southampton.

**FINANCIAL REVIEW**

**Review of the financial position**

In Southampton, the Charity had continued to support the Charlton House School. Financial support amounting to £181,171 (2021: £189,906) was given during the year. In addition certain utility costs totalling £47,145 and repairs of £21,999 were met by the Trust.

The net movement in funds in the year was a deficit of £410,973 (2021: surplus of £16,581) after incurring annual depreciation of £139,191 (2021: £139,191). The deficit has been deducted from reserves which now stands at £4,333,765 at the year end (2021: £4,744,738).

The Charity has designated funds, which the Trustees intend to be used on projects within St Francis, Xavier's college. This amounted to £21,589 at the year end (2021: £21,610).

**Reserves**

The Reserves represent the unrestricted funds arising from past operating results. The Trustees have determined that these reserves should be allowed to accumulate to ensure that funds are available to cover expenditure such as housing costs of the Brothers and donations to religious educational establishments which will enable them to advance the religious works as explained in the Charity's objects. The charity has free reserves (unrestricted funds, less designated funds and those tied up in fixed assets) of £424,863 (2021: of £721,818)).

**Plans for future periods**

There will be considerable capital developments at St Francis Xavier's College in the coming years under the Government scheme, supported by the local authority.

As the English Province is now liaised with the French Province, joint financial investments may develop. Further support of education will continue from the proceeds of surplus asset sales.

**Public benefit**

In setting the objectives, and planning the activities of the Charity, the Trustees are aware and have had regard to the guidance on public benefit issued by the Charity Commission.

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 AUGUST 2022

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Charity Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to Charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity at the balance sheet date and of its income and expenditure, for the financial year. 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 judgments and estimates that are reasonable and prudent;
- state whichever 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 Charity will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### INDEPENDENT EXAMINERS

Moore (South) LLP continue to act for the Trustees and a resolution to re-appoint them will be proposed at the annual general meeting.

#### APPROVAL

Approved by the Trustees and signed on their behalf:

Bro. Francis  
Trustee

Date: 29 June 2023

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## INDEPENDENT EXAMINER'S REPORT

### FOR THE YEAR ENDED 31 AUGUST 2022

#### **Independent Examiner's Report to the Trustees of the English Province of the Brothers of Christian Instruction**

I report on the accounts of the Trust for the year ended 31 August 2022, which are set out on pages 6 to 13.

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

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 charity 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.

K Cooper FCA DChA  
Moore (South) LLP  
The Quay  
30 Channel Way  
Ocean Village  
Southampton  
Hampshire  
SO14 3TG

Date: 29 June 2023

**ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 AUGUST 2022**

	Note	Total unrestricted funds 2022 £	Total unrestricted funds 2021 £
<b>Income and endowments from:</b>			
Donations and legacies	2	<b>37,150</b>	127,605
Investments	3	<b>1</b>	53
Rental Income		-	-
<b>Total income</b>		<u><b>37,151</b></u>	<u>127,658</u>
<b>Expenditure on:</b>			
Charitable activities	4	<u><b>448,124</b></u>	<u>1,115,171</u>
<b>Total expenditure</b>		<u><b>448,124</b></u>	<u>1,115,171</u>
		<b>(410,973)</b>	(987,513)
<b>Other recognised gains / (losses)</b>			
Other movements-sale of property	7	<u>-</u>	<u>1,004,094</u>
<b>Net movements in funds</b>		<b>(410,973)</b>	16,581
<b>Reconciliation of funds:</b>			
Total funds brought forward at 1 September 2021		<u><b>4,744,738</b></u>	<u>4,728,157</u>
<b>Total funds carried forward at 31 August 2022</b>		<u><b>4,333,765</b></u>	<u>4,744,738</u>

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 13 form part of these financial statements

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## BALANCE SHEET

AS AT 31 AUGUST 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	8	<u>3,862,056</u>	<u>4,001,247</u>
<b>Current assets</b>			
Prepayments	9	26,486	
Cash and cash equivalents		<u>453,623</u>	<u>751,891</u>
		<b>480,109</b>	<b>751,891</b>
<b>Current liabilities</b>			
Creditors amounts falling due within one year	10	<u>8,400</u>	<u>8,400</u>
<b>Net current (liabilities)/assets</b>		<u>4,333,765</u>	<u>743,491</u>
<b>Total assets less current liabilities</b>		<u>4,333,765</u>	<u>4,744,738</u>
<b>Net assets</b>		<u>4,333,765</u>	<u>4,744,738</u>
<b>Total unrestricted funds</b>	12	<u>4,333,765</u>	<u>4,744,738</u>

Approved by the Board of Trustees on 29 June 2023 and signed on its behalf by

Bro. Francis  
Trustee

The notes on pages 8 to 13 form part of these financial statements.

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2022

#### 1 Accounting policies

##### (a) Basis of preparation and assessment of going concern

English Province of the Brothers of Christian Instruction is an unincorporated charity registered in England and Wales under number 233881, and constituted under a Trust Deed dated 8 November 1965. The contact address of the charity is given on page 1 of these financial statements.

The Trust constitutes a public benefit entity as defined by FRS102. 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 (FRS102) applicable in the UK and Republic of Ireland issued in October 2019, and the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The Trust has taken advantage of the exemption not to produce a cash flow statement.

##### (b) Charitable Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. There are currently no restricted funds.

##### (c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

The main income of the Charity results from the Brothers salaries and pensions credited directly to the Charity bank account. See note 2.

Legacies are recognised following the granting of probate when the estate has notified the Charity in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash, recognition is subject to the value of the gift being reliably measured and title is transferred to the Charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification by the bank.

##### (d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a constructive or legal obligation committing the Charity to that expenditure and the amount can be measured reliably. Expenditure is included on an accruals basis. VAT is not recoverable by the Charity and is included with the item of expense to which it relates.

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2022

Support costs are those which assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative and finance costs. All support costs are incurred directly in support of the expenditure on the objects of the charity.

Grants and donations are payments made in the furtherance of the charitable objectives of the Trust.

**(e) Tangible fixed assets and depreciation**

Land is not depreciated. Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and impairment losses. Depreciation of other assets is provided at rates calculated to write off the excess of cost over estimated residual amount over the estimated useful economic lives of each asset as follows:

Buildings	:	50 years
Fixtures and Fittings	:	25% reducing balance
Motor vehicles	:	25% straight line

**(f) Loans and borrowings**

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment.

**(g) Foreign currency**

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

**(h) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**(i) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**(j) Judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated estimates are based on historical experience and other factors that are considered to be relevant, Actual results may differ from these estimates. The valuation of certain properties were made using estimated historic cost values.

The estimates and underlying assumptions are reviewed on an ongoing basis.

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2022

#### 2 Donations and legacies

	2022	2021
	£	£
Covenanted Pensions	37,150	60,284
Other Donations	-	67,321
	<u>37,150</u>	<u>127,605</u>

#### 3 Investment income

	2022	2021
	£	£
Bank Interest	1	53
	<u>1</u>	<u>53</u>

#### 4 Expenditure: Charitable activities

	2022	2021
	£	£
<b>Charitable Expenditure</b>		
Donation to Charlton School	181,171	189,906
Donation to France Brothers of Christian Instruction	-	367,034
Housing costs		
- Rates and water	1,799	24,673
- Light heat and power	13,768	7,652
- Food and living expenses	46,000	138,053
- Insurance	31,578	-
- Housing depreciation	-	-
Wages (note 5)	-	10,710
Maintenance	21,999	196,255
Transport	3,420	10,896
Depreciation	139,191	139,191
Loss on disposal of assets	-	4,500
<b>Support costs:</b>	-	-
Printing, postage and telephone	102	3,042
Accountancy and other fees - governance	8,400	8,340
Foreign exchange difference	445	1,693
Bank charges	251	812
Legal and professional - governance	-	12,414
	<u>448,124</u>	<u>1,115,171</u>

#### 5 Staff costs

	2022	2021
	£	£
Wages and salaries	-	10,710
	<u>-</u>	<u>10,710</u>

No employee earned over £60,000 in the year (2021: none). The average number of employees, calculated on full time equivalent basis was 0 (2021: 1).

The Trustees, who are the key management personnel, neither received nor waived any emoluments during the year (2021: £nil).

Payments of £nil (2021: £nil) were made to the Trustees in the year.

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2022

#### 6 Governance costs

Included within support costs above are legal and professional and accounting costs which constitute governance costs. The total accounting costs included £2,000 (2021: £2,000) in respect of the independent examination, and the remainder for the preparation of accounts in statutory format and accounting services.

#### 7 Tangible Fixed assets

	Land and buildings £	Fixtures and Fittings £	Total £
<i>Cost</i>			
At 1 September 2021	7,013,545	101,723	7,110,080
Additions	-	-	-
Disposals	-	-	-
At 31 August 2022	<u>7,013,545</u>	<u>101,723</u>	<u>7,110,080</u>
<i>Depreciation</i>			
At 1 September 2021	3,012,298	101,723	3,108,833
Charge for the year	139,191	-	139,191
Disposals	-	-	-
At 31 August 2022	<u>3,151,489</u>	<u>101,723</u>	<u>3,248,024</u>
Net book value			
At 31 August 2022	<u>3,862,056</u>	-	<u>3,862,056</u>
At 31 August 2021	<u>4,001,247</u>	<u>-</u>	<u>4,001,247</u>

Included in land and buildings is land valued at £54,000 (2021: £54,000) which is not depreciated.

#### 8 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	453,623	750,641
Cash	-	1,250
	<u>453,623</u>	<u>751,891</u>

#### 9. Debtors

	2022 £	2021 £
Prepayments	26,486	-
	<u>26,486</u>	<u>-</u>

**ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2022**

**10 Current liabilities**

	<b>2022</b>	<b>2021</b>
	£	£
Accruals and deferred income	<b>8,400</b>	8,400
	<u><b>8,400</b></u>	<u>8,400</u>

**11 Financial Instruments**

The carrying amount of the Charity's financial instruments measured at fair value through net income/expenditure is as follows:

	<b>2022</b>	<b>2021</b>
	£	£
Financial assets	<u><b>453,623</b></u>	<u>751,891</u>
Financial liabilities	<u><b>8,400</b></u>	<u>8,400</u>
	<u><b>445,223</b></u>	<u>743,491</u>

**12 Analysis of charitable funds**

	<b>Fund B/fwd</b>	<b>Income</b>	<b>Expenditure</b>	<b>Fund C/fwd</b>
	£	£	£	£
Unrestricted	4,723,128	37,150	(448,102)	<b>4,312,176</b>
Designated	<u>21,610</u>	<u>1</u>	<u>(22)</u>	<u><b>21,589</b></u>
	<u><b>4,744,738</b></u>	<u><b>37,151</b></u>	<u><b>(448,124)</b></u>	<u><b>4,333,765</b></u>

The Designated Funds arose from monies in St Francis Xavier's College and will be used for projects specific to this school.

<b>Comparative information</b>	<b>Fund B/fwd</b>	<b>Income</b>	<b>Expenditure</b>	<b>Exceptional</b>	<b>Fund C/fwd</b>
	£	£	£	£	£
Unrestricted	4,706,484	127,655	(1,115,105)	1,004,094	4,723,128
Designated	<u>21,673</u>	<u>3</u>	<u>(66)</u>	<u>-</u>	<u>21,610</u>
	<u><b>4,728,157</b></u>	<u><b>127,658</b></u>	<u><b>(1,115,171)</b></u>	<u><b>1,004,094</b></u>	<u><b>4,744,738</b></u>

**13 Analysis of Net Assets between funds**

	<b>Unrestricted</b>	<b>Designated</b>	<b>Total</b>
	£	£	£
Tangible fixed assets	3,862,056	-	<b>3,862,056</b>
Debtors	26,486	-	<b>26,486</b>
Bank and cash	432,034	21,589	<b>453,623</b>
Current liabilities	(8,400)	-	<b>(8,400)</b>
	<u><b>4,312,176</b></u>	<u><b>21,589</b></u>	<u><b>4,333,765</b></u>

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2022

<b>Comparative information:</b>	<b>Unrestricted</b>	<b>Designated</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	4,001,247	-	<b>4,001,247</b>
Bank and cash	730,281	21,610	<b>751,891</b>
Current liabilities	(8,400)	-	<b>(8,400)</b>
	<u>4,723,128</u>	<u>21,610</u>	<u><b>4,744,738</b></u>

#### 14 Transactions with Trustees

As members of the order, the Trustees' living expenses during the year were borne by the Trust, but the Trustees did not receive any remuneration or other benefits in connection with their duties as trustees during the year.

This same arrangement was in place in the previous year.

#### 15 Related parties

As described in the Trustees Report on page 2 the EPBCI is closely connected to two schools, Charlton School in Southampton and St Francis Xavier's College in Liverpool, an Academy.

Charlton School as an independent school, is a separately registered Charity. From time to time EPBCI has made financial donations to Charlton School. During the year donations totalling £181,171 (2021: £189,906) were made to Charlton House School.

The salaries and pensions received by the Trustees of St Francis Xavier's College amounting to £36,851 (2021: £60,284) were covenanted directly to EPBCI and form the main source of income of the Charity.

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# Accounts

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**REGISTERED CHARITY NUMBER: 233881**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2021**

**FOR**

**ENGLISH PROVINCE OF THE BROTHERS  
OF CHRISTIAN INSTRUCTION**

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

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FOR THE YEAR ENDED 31 AUGUST 2021

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Statement of Financial Activities	6
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# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

### **Trustees**

Patrick Patterson ( Bro. Francis)  
Jacques Jouvance (Bro.Jacques)  
Yannick Houssay (Bro Yannick)  
Laurent Bouillet (Bro Laurent)  
Herve Asse (Bro Herve)

### **Address and Registered office**

C/o St Francis Xavier's College  
Community House  
23 Beaconsfield Road  
Liverpool  
L25 6EE

### **Independent Examiner**

Mr K Cooper FCA  
Moore (South) LLP  
The Quay  
30 Channel Way  
Ocean Village  
Southampton  
Hampshire  
SO14 3TG

### **Principal bankers**

HSBC Bank PLC  
Allerton Branch  
23 Allerton Rd  
Liverpool  
L18 2DA

### **Solicitors**

Payne Marsh Stillwell  
6 Carlton Crescent  
Southampton  
SO15 2EY

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees present their annual report and the financial statements for the year ended 31 August 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 8 and comply with the Charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the financial reporting standards applicable in the UK and Republic of Ireland.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Charity is constituted by a 1965 Trust deed and is registered with the Charity Commissioners under Charity number 233881.

##### **Trustees**

The Trustees named above have served throughout the year. Appointment of Trustees is governed by the regulations of the Charity as stated in the Trust deeds of 1965. Trustees are elected by members of the English Province of the Brothers of Christian Instruction to serve for a three-year term of office, with the exception of the Provincial Superior, who is a trustee ex-officio. The Provincial Superior is appointed by the General Council of The Brothers of Christian Instruction based in Rome, following consultation of the brothers of the province, for a six-year term of office. He may be re-appointed for one or two three-year terms.

##### **Risk management**

The Trustees have in place a risk management policy relating to financial responsibilities and each school has its own risk management policy relating to the activities of a school. The Charity will develop systems to monitor and control these risks to manage any impact that they may have on the Charity in the future.

##### **Trustees training**

Input is arranged at one meeting per year and via inter-religious congregation involvement. Trustee representation at conferences relating to Charity Commission matters is encouraged. Individual trustees undertake their own professional in-service training which applies to the educational objectives of the trustees.

##### **Organisational structure**

The English Province of The Brothers of Christian Instruction (EPBCI) is part of a worldwide congregation with establishments in twenty-five countries. In keeping with the vision of their founders John de La Mennais and Gabriel Deshayes, who began the Congregation in 1819 in Brittany, France, the Brothers strive to spread the knowledge of Jesus Christ and his Gospel. The Brothers exercise this apostolate chiefly, but not exclusively, in the field of Education.

The Brothers had two communities in England, both of which are closely connected with schools. In Southampton, St Mary's Independent School an Independent Day School for Boys and Girls. It is a separate registered Charity, (No. 1155647) whose Trustees are appointed by EPBCI. The school has two departments. The Preparatory Department with Nursery, Charlton House, caters for children between 3-11, and the senior department for students from 11-16. This school however, ceased activities in the year.

In Liverpool, St Francis Xavier's College is an Academy for boys from 11-18 with girls accepted into the sixth form. The Academy is a company limited by guarantee (No. 08137421) and an exempt Charity. The trustees are EPBCI who appoint members to the Governing body.

##### **Equal opportunities policy**

The Trustees operate an equal opportunities policy, as employer, seeking to appoint employees best qualified to carry out their several duties. With the exceptions permitted within the law they seek to make appointments without regard to gender, race or disability.

#### **OBJECTIVES AND ACTIVITIES**

The objects of the Charity are to carry on, or direct any charitable works that advance the religious and other charitable works for the time being carried on, by, or under the direction of the EPBCI.

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 AUGUST 2021

#### ACHIEVEMENTS AND PERFORMANCE

The main focus of the Charity's activities continues to be the education provided by the two schools directed by the Brothers themselves.

Support of the school in Southampton has ceased following the closure of St Mary's Independent School. The support of the school in Liverpool continues, which provides facilities for the general public use. In Liverpool, the Charity continued its support of the development of St Francis Xavier's College in its identity as an Academy.

During the year part of the property in Southampton was sold for circa £2M, enabling the Charity to repay its loan from the France Brothers of Christian Instruction. A significant donation was paid to that organisation.

#### FINANCIAL REVIEW

##### Review of the financial position

In Southampton, the Charity had continued to support the St Mary's Independent School. Financial support amounting to £189,906 (2020:£251,895) was given during the year, leading up to the sale of property, and the charity remains responsible for ongoing costs. This sale enabled the loan to be repaid of £632,965, and a significant donation was made to the French Brothers of Christian Instruction of £367,034. Whilst this improved the charities current asset position, significant expenditure was incurred on the update and refurbishment of another property "Charlton House". Overall the net current asset position has been improved following the sale of property.

The net movement in funds in the year was a surplus of £16,581 (2020: deficit of £460,934) after incurring annual depreciation of £139,191. (2020: £182,003). The surplus has been added to reserves which stood at £4,744,738 at the year end (2020: £4,728,157).

The Charity has designated funds to be used on projects within St Francis, Xavier's college. This amounted to £21,610 at the year end (2020: £21,673).

##### Reserves

The Reserves represent the unrestricted funds arising from past operating results. The Trustees have determined that these reserves should be allowed to accumulate to ensure that funds are available to cover expenditure such as housing costs of the Brothers and donations to religious educational establishments which will enable them to advance the religious works as explained in the Charity's objects. The charity has free reserves (unrestricted funds, less designated funds and those tied up in fixed assets) of £721,818 (2020: deficit of £(539,649)).

##### Plans for future periods

There will be considerable capital developments at St Francis Xavier's College in the coming years under the Government scheme, supported by the local authority.

As the English Province is now liaised with the French Province, joint financial investments may develop in the intermediate future.

##### Public benefit

In setting the objectives, and planning the activities of the Charity, the Trustees are aware and have had regard to the guidance on public benefit issued by the Charity Commission.

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 AUGUST 2021

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Charity Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to Charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity at the balance sheet date and of its income and expenditure, for the financial year. 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 judgments and estimates that are reasonable and prudent;
- state whichever 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 Charity will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### INDEPENDENT EXAMINERS

Moore (South) LLP continue to act for the Trustees and a resolution to re-appoint them will be proposed at the annual general meeting.

#### APPROVAL

Approved by the Trustees and signed on their behalf:

Bro. Francis  
Trustee

Date: 28 October 2022

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## INDEPENDENT EXAMINER'S REPORT

### FOR THE YEAR ENDED 31 AUGUST 2021

#### **Independent Examiner's Report to the Trustees of the English Province of the Brothers of Christian Instruction**

I report on the accounts of the Trust for the year ended 31 August 2021, which are set out on pages 6 to 11

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

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 charity 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.

K Cooper FCA  
Moore (South) LLP  
The Quay  
30 Channel Way  
Ocean Village  
Southampton  
Hampshire  
SO14 3TG

Date: 28 October 2022

**ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 AUGUST 2021**

	Note	Total unrestricted funds 2021 £	Total unrestricted funds 2020 £
<b>Income and endowments from:</b>			
Donations and legacies	2	127,605	170,543
Investments	3	53	96
Rental Income		-	5,920
<b>Total income</b>		<u>127,658</u>	<u>176,559</u>
<b>Expenditure on:</b>			
Charitable activities	4	<u>1,115,171</u>	<u>637,493</u>
<b>Total expenditure</b>		<u>1,115,171</u>	<u>637,493</u>
		(987,513)	(460,934)
<b>Other recognised gains / (losses)</b>			
Other movements-sale of property	7	<u>1,004,094</u>	<u>-</u>
<b>Net movements in funds</b>		16,581	(460,934)
<b>Reconciliation of funds:</b>			
Total funds brought forward at 1 September 2020		<u>4,728,157</u>	<u>5,189,091</u>
<b>Total funds carried forward at 31 August 2021</b>		<u>4,744,738</u>	<u>4,728,157</u>

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 13 form part of these financial statements

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## BALANCE SHEET

AS AT 31 AUGUST 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	8	<u>4,001,247</u>	<u>5,246,196</u>
<b>Current assets</b>			
Cash and cash equivalents	9	<u>751,891</u>	<u>123,326</u>
		<b>751,891</b>	<b>123,326</b>
<b>Current liabilities</b>			
Creditors amounts falling due within one year	10	<u>8,400</u>	<u>641,365</u>
<b>Net current (liabilities)/assets</b>		<u><b>743,491</b></u>	<u>(518,039)</u>
<b>Total assets less current liabilities</b>		<u><b>4,744,738</b></u>	<u>4,728,157</u>
<b>Net assets</b>		<u><b>4,744,738</b></u>	<u>4,728,157</u>
<b>Total unrestricted funds</b>	12	<u><b>4,744,738</b></u>	<u>4,728,157</u>

Approved by the Board of Trustees on 28 October 2022 and signed on its behalf by

Bro. Francis  
Trustee

The notes on pages 8 to 13 form part of these financial statements.

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2021

#### 1 Accounting policies

##### (a) Basis of preparation and assessment of going concern

English Province of the Brothers of Christian Instruction is an unincorporated charity registered in England and Wales under number 233881, and constituted under a Trust Deed dated 8 November 1965. The contact address of the charity is given on page 1 of these financial statements.

The Trust constitutes a public benefit entity as defined by FRS102. 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 (FRS102) applicable in the UK and Republic of Ireland issued in October 2019, and the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The Trust has taken advantage of the exemption not to produce a cash flow statement.

##### (b) Charitable Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. There are currently no restricted funds.

##### (c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

The main income of the Charity results from the Brothers salaries and pensions credited directly to the Charity bank account. See note 2.

Legacies are recognised following the granting of probate when the estate has notified the Charity in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash, recognition is subject to the value of the gift being reliably measured and title is transferred to the Charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification by the bank.

##### (d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a constructive or legal obligation committing the Charity to that expenditure and the amount can be measured reliably. Expenditure is included on an accruals basis. VAT is not recoverable by the Charity and is included with the item of expense to which it relates.

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2021

Support costs are those which assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative and finance costs. All support costs are incurred directly in support of the expenditure on the objects of the charity.

Grants and donations are payments made in the furtherance of the charitable objectives of the Trust.

**(e) Tangible fixed assets and depreciation**

Land is not depreciated. Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and impairment losses. Depreciation of other assets is provided at rates calculated to write off the excess of cost over estimated residual amount over the estimated useful economic lives of each asset as follows:

Buildings	:	50 years
Fixtures and Fittings	:	25% reducing balance
Motor vehicles	:	25% straight line

**(f) Loans and borrowings**

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment.

**(g) Foreign currency**

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

**(h) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**(i) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**(j) Judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated estimates are based on historical experience and other factors that are considered to be relevant, Actual results may differ from these estimates. The valuation of certain properties were made using estimated historic cost values.

The estimates and underlying assumptions are reviewed on an ongoing basis.

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

### 2 Donations and legacies

	2021 £	2020 £
Donations from Trustees	60,284	141,511
Other Donations	67,321	29,032
	<u>127,605</u>	<u>170,543</u>

### 3 Investment income

	2021 £	2020 £
Bank Interest	53	96

### 4 Expenditure: Charitable activities

	2021 £	2020 £
<b>Charitable Expenditure</b>		
Donation to St Mary's Independent School	189,906	251,895
Donation to France Brothers of Christian Instruction	367,034	67,357
Housing costs		
- Rates and water	24,673	4,131
- Light heat and power	7,652	7,847
- Food and living expenses	138,053	48,768
- Housing depreciation	-	6,300
Wages (note 5)	10,710	9,080
Maintenance	196,255	13,958
Transport	10,896	18,164
Depreciation	139,191	175,703
Loss on disposal of assets	4,500	-
<b>Support costs:</b>		
Printing, postage and telephone	3,042	3,331
Accountancy and other fees - governance	8,340	10,308
Foreign exchange difference	1,693	20,204
Bank charges	812	477
Legal and professional - governance	12,414	-
	<u>1,115,171</u>	<u>637,493</u>

### 5 Staff costs

	2021 £	2020 £
Wages and salaries	10,710	9,080

No employee earned over £60,000 in the year (2020: none). The average number of employees, calculated on full time equivalent basis was 1 (2020: 1).

The Trustees, who are the key management personnel, neither received nor waived any emoluments during the year (2020: £nil).

Payments of £nil (2020: £nil) were made to the Trustees in the year.

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2021

#### 6 Governance costs

Included within support costs above are legal and professional and accounting costs which constitute governance costs. The total accounting costs included £2,000 (2020: £2,000) in respect of the independent examination, and the remainder for the preparation of accounts in statutory format and accounting services.

#### 7 Exceptional item: Gain on the sale of Property

The charity sold part of the land and buildings forming part of St Mary's College Senior School, in Southampton, together with two cottages in Cobden Avenue giving rise to a gain on sale of £1,004,094.

#### 8 Tangible Fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
<i>Cost</i>				
At 1 September 2020	8,990,362	101,723	23,056	9,115,141
Additions	112,721	-	-	112,721
Disposals	(2,089,538)	-	(23,056)	(2,112,594)
At 31 August 2021	<u>7,013,545</u>	<u>101,723</u>	<u>-</u>	<u>7,115,268</u>
<i>Depreciation</i>				
At 1 September 2020	3,750,716	101,723	16,506	3,868,945
Charge for the year	139,191	-	-	139,191
Disposals	(877,609)	-	(16,506)	(894,115)
At 31 August 2021	<u>3,012,298</u>	<u>101,723</u>	<u>-</u>	<u>3,114,021</u>
<i>Net book value</i>				
At 31 August 2021	<u>4,001,247</u>	<u>-</u>	<u>-</u>	<u>4,001,247</u>
At 31 August 2020	<u>5,239,646</u>	<u>-</u>	<u>6,550</u>	<u>5,246,196</u>

Included in land and buildings is land valued at £54,000 (2020: £54,000) which is not depreciated.

#### 9 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	750,641	121,693
Cash	1,250	1,633
	<u>751,891</u>	<u>123,326</u>

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2021

#### 10 Current liabilities

	2021 £	2020 £
Accruals and deferred income	8,400	8,400
Loan – French Province	-	632,965
	<u>8,400</u>	<u>641,365</u>

In January 2016, a loan was taken out with the French Province for €200,000. Further to this, other loans were granted in 2018 and 2020 totalling €860,186. This loan was fully repaid in February 2021.

#### 11 Financial Instruments

The carrying amount of the Charity's financial instruments measured at fair value through net income/expenditure is as follows:

	2021 £	2020 £
Financial assets	<u>751,891</u>	<u>123,326</u>
Financial liabilities	<u>8,400</u>	<u>641,365</u>

#### 12 Analysis of charitable funds

	Fund B/fwd £	Income £	Expenditure £	Exceptional £	Fund C/fwd £
Unrestricted	4,706,484	127,655	(1,115,105)	1,004,094	4,723,128
Designated	<u>21,673</u>	<u>3</u>	<u>(66)</u>	-	<u>21,610</u>
	<u>4,728,157</u>	<u>127,658</u>	<u>(1,115,171)</u>	<u>1,004,094</u>	<u>4,744,738</u>

The Designated Funds arose from monies in St Francis Xavier's College and will be used for projects specific to this school.

Comparative information	Fund B/fwd £	Income £	Expenditure £	Exceptional £	Fund C/fwd £
Unrestricted	5,167,398	176,513	(637,427)	-	4,706,484
Designated	<u>21,693</u>	<u>46</u>	<u>(66)</u>	-	<u>21,673</u>
	<u>5,189,091</u>	<u>176,559</u>	<u>(1,115,171)</u>	-	<u>4,728,157</u>

#### 13 Analysis of Net Assets between funds

	Unrestricted £	Designated £	Total £
Tangible fixed assets	4,001,247	-	4,001,247
Bank and cash	730,281	21,610	751,891
Current liabilities	(8,400)	-	(8,400)
	<u>4,723,128</u>	<u>21,610</u>	<u>4,744,738</u>

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2021

<b>Comparative information:</b>	<b>Unrestricted</b>	<b>Designated</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	5,246,196	-	<b>5,246,196</b>
Bank and cash	101,653	21,673	<b>123,326</b>
Current liabilities	(641,365)	-	<b>(641,365)</b>
	<u>4,706,484</u>	<u>21,673</u>	<u><b>4,728,157</b></u>

#### 14 Transactions with Trustees

As members of the order, the Trustees' living expenses during the year were borne by the Trust, but the Trustees did not receive any remuneration or other benefits in connection with their duties as trustees during the year.

This same arrangement was in place in the previous year.

#### 15 Related parties

As described in the Trustees Report on page 2 the EPBCI is closely connected to two schools, St Mary's Independent School in Southampton (Charity number 1155647) and St Francis Xavier's College in Liverpool, an Academy.

St Mary's Independent School as an independent school, is a separately registered Charity and shares the same Board of Trustees as EPBCI. From time to time EPBCI has made considerable financial donations to St Mary's Independent School. During the year donations totalling £189,906 (2020: £251,895) were made to St Mary's Independent School and Charlton House. St Mary's Independent School has ceased trading but Charlton House has recommenced its activities. The salaries and pensions received by the Trustees of St Francis Xavier's College amounting to £60,284 (2020: £141,511) were covenanted directly to EPBCI and form the main source of income of the Charity.

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# Accounts

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**REGISTERED CHARITY NUMBER: 233881**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

**FOR**

**ENGLISH PROVINCE OF THE BROTHERS  
OF CHRISTIAN INSTRUCTION**

**ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION**

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# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2020

### Trustees

Patrick Patterson ( Bro. Francis)  
Peter Tracey (Bro. Peter) (resigned 31 August 2020)  
James Hayes (Bro. James) (resigned 31 August 2020)  
Louis Seité (Bro. Louis) (retired 1 Sept 2019)  
Jacques Jouvance (Bro. Jacques)  
Yannick Houssay (Bro Yannick) (appointed 30 Jun 2019)  
Laurent Bouillet (Bro Laurent) (appointed 10 Nov 2019)  
Herve Asse (Bro Herve) (appointed 31 August 2020)

### Address and Registered office

C/o St Francis Xavier's College  
Community House  
23 Beaconsfield Road  
Liverpool  
L25 6EE

### Independent Examiner

Mr S E Datlen ACA  
Moore (South) LLP  
The Quay  
30 Channel Way  
Ocean Village  
Southampton  
Hampshire  
SO14 3TG

### Principal bankers

HSBC Bank PLC  
Allerton Branch  
23 Allerton Rd  
Liverpool  
L18 2DA

### Solicitors

Payne Marsh Stillwell  
6 Carlton Crescent  
Southampton  
SO15 2EY

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 AUGUST 2020

The Trustees present their annual report and the financial statements for the year ended 31 August 2020. The financial statements have been prepared in accordance with the accounting policies set out on page 8 and comply with the Charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the financial reporting standards applicable in the UK and Republic of Ireland published on 16 July 2014.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Charity is constituted by a 1965 Trust deed and is registered with the Charity Commissioners under Charity number 233881.

##### **Trustees**

The Trustees named above have served throughout the year. Appointment of Trustees is governed by the regulations of the Charity as stated in the Trust deeds of 1965. Trustees are elected by members of the English Province of the Brothers of Christian Instruction to serve for a three-year term of office, with the exception of the Provincial Superior, who is a trustee ex-officio. The Provincial Superior is appointed by the General Council of The Brothers of Christian Instruction based in Rome, following consultation of the brothers of the province, for a six-year term of office. He may be re-appointed for one or two three-year terms.

##### **Risk management**

The Trustees have in place a risk management policy relating to financial responsibilities and each school has its own risk management policy relating to the activities of a school. The Charity will develop systems to monitor and control these risks to manage any impact that they may have on the Charity in the future.

##### **Trustees training**

Input is arranged at one meeting per year and via inter-religious congregation involvement. Trustee representation at conferences relating to Charity Commission matters is encouraged. Individual trustees undertake their own professional in-service training which applies to the educational objectives of the trustees.

##### **Organisational structure**

The English Province of The Brothers of Christian Instruction (EPBCI) is part of a worldwide congregation with establishments in twenty-five countries. In keeping with the vision of their founders John de La Mennais and Gabriel Deshayes, who began the Congregation in 1819 in Brittany, France, the Brothers strive to spread the knowledge of Jesus Christ and his Gospel. The Brothers exercise this apostolate chiefly, but not exclusively, in the field of Education.

The Brothers had two communities in England, both of which are closely connected with schools. In Southampton, St Mary's Independent School an Independent Day School for Boys and Girls. It is a separate registered Charity, (No. 1155647) whose Trustees are appointed by EPBCI. The school has two departments. The Preparatory Department with Nursery, Charlton House, caters for children between 3-11, and the senior department for students from 11-16. This school however, ceased activities in the year.

In Liverpool, St Francis Xavier's College is an Academy for boys from 11-18 with girls accepted into the sixth form. The Academy is a company limited by guarantee (No. 08137421) and an exempt Charity. The trustees are EPBCI who appoint members to the Governing body.

##### **Equal opportunities policy**

The Trustees operate an equal opportunities policy, as employer, seeking to appoint employees best qualified to carry out their several duties. With the exceptions permitted within the law they seek to make appointments without regard to gender, race or disability.

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 AUGUST 2020

#### OBJECTIVES AND ACTIVITIES

##### Principal activities

The objects of the Charity are to carry on, or direct any charitable works that advance the religious and other charitable works for the time being carried on, by, or under the direction of the EPBCI.

#### ACHIEVEMENTS AND PERFORMANCE

##### Review of activities

#### EDUCATION

Support of the school in Southampton has ceased following the closure of St Mary's Independent School. The support of the school in Liverpool continues, which provides facilities for the general public use.

#### FINANCIAL REVIEW

##### Review of financial position

The main focus of the Charity's activities continues to be the education provided by the two schools directed by the Brothers themselves.

In Liverpool, the Charity continued its support of the development of St Francis Xavier's College in its identity as an Academy.

In Southampton, the Charity has supported the development of St Mary's Independent School. Financial support amounting to £251,895 (2019:£107,518) was given during the year.

The net movement in funds in the year was a deficit of £460,934 (2019: £259,403) after incurring annual depreciation of £182,003. (2019: £182,003).

##### Reserves

The Reserves represent the unrestricted funds arising from past operating results. The Trustees have determined that these reserves should be allowed to accumulate to ensure that funds are available to cover expenditure such as housing costs of the Brothers and donations to religious educational establishments which will enable them to advance the religious works as explained in the Charity's objects.

##### Plans for future periods

There will be considerable capital developments at St Francis Xavier's College in the coming years under the Government scheme, supported by the local authority.

As the English Province is now liaised with the French Province, joint financial investments may develop in the intermediate future.

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 AUGUST 2020

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Charity Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to Charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity at the balance sheet date and of its income and expenditure, for the financial year. 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 judgments and estimates that are reasonable and prudent;
- state whichever 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 Charity will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### INDEPENDENT EXAMINERS

Moore (South) LLP continue to act for the Trustees and a resolution to re-appoint them will be proposed at the annual general meeting.

#### APPROVAL

Approved by the Trustees and signed on their behalf:

Bro. Francis  
Trustee

Date: 28 June 2021

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## INDEPENDENT EXAMINER'S REPORT

### FOR THE YEAR ENDED 31 AUGUST 2020

I report on the accounts of the Trust for the year ended 31 August 2020, which are set out on pages 6 to 12.

#### **Respective Responsibilities of Trustees and Examiner**

The Charity's Trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- (1) examine the accounts under Section 145 of the Charities Act;
- (2) to follow the procedures laid down in the General Directions given by the Charity Commissioners under Section 145(5)(b) of the Charities Act; and
- (3) to state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

#### **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements:
  - to keep proper accounting records in accordance with Section 130 of the Charities Act; and
  - to prepare accounts which agree with the accounting records and comply with the accounting requirements of the Charities Act; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S E Datlen ACA  
Moore (South) LLP  
The Quay  
30 Channel Way  
Ocean Village  
Southampton  
Hampshire  
SO14 3TG

Date: 28 June 2021

**ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 AUGUST 2020**

	<b>Note</b>	<b>Total unrestricted funds 2020 £</b>	<b>Total unrestricted funds 2019 £</b>
<b>Income</b>			
<b>Incoming resources from generating funds:</b>			
Voluntary income:			
Donations and gifts	2	<b>170,543</b>	154,806
Investment income	3	<b>96</b>	71
Rental Income		<b>5,920</b>	5,940
<b>Total income</b>		<b>176,559</b>	160,817
<b>Expenditure:</b>			
Charitable activities	4	<b>637,493</b>	420,220
<b>Total expenditure</b>		<b>637,493</b>	420,220
<b>Net movements in funds</b>		<b>(460,934)</b>	(259,403)
Other movements		-	(6,000)
Balance brought forward at 1 September 2019		<b>5,189,091</b>	5,454,494
<b>Balance carried forward at 31 August 2020</b>		<b>4,728,157</b>	5,189,091

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## BALANCE SHEET

AS AT 31 AUGUST 2020

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	6	<u>5,246,196</u>	<u>5,428,199</u>
<b>Current assets</b>			
Other debtors	7	-	-
Cash and cash equivalents	8	<u>123,326</u>	<u>122,919</u>
		<b>123,326</b>	<b>122,919</b>
<b>Current liabilities</b>			
Creditors amounts falling due within one year	9	<u>641,365</u>	<u>45,500</u>
<b>Net current (liabilities)/assets</b>		<u><b>(518,039)</b></u>	<u><b>77,419</b></u>
<b>Total assets less current liabilities</b>		<b>4,728,157</b>	<b>5,505,618</b>
<b>Creditors:</b> amounts falling due after more than one year	10	-	<u>316,527</u>
<b>Net assets</b>		<u><b>4,728,157</b></u>	<u><b>5,189,091</b></u>
<b>Total unrestricted funds</b>	11	<u><b>4,728,157</b></u>	<u><b>5,189,091</b></u>

Approved by the Board of Trustees on 28 June 2021 and signed on its behalf by

Bro. Francis  
Trustee

The notes on pages 8 to 12 form part of these financial statements.

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2020

#### 1 Accounting policies

##### *Basis of preparation and assessment of going concern*

The financial statements are prepared under the historical cost convention as modified by the inclusion of investments at market value and land and buildings at valuation. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Charities Act 2011.

The Trust constitutes a public benefit entity as defined by FRS102.

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

The financial statements are prepared in sterling which is the functional currency of the Charity rounded to the nearest £.

The Trust has taken advantage of the exemption not to produce a cash flow statement under SORP2015 update bulletin dated 2 February 2016.

##### *Income recognition*

All income is recognised once the Charity is entitled to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The main income of the Charity results from the Brothers salaries and pensions credited directly to the Charity bank account. See note 2.

Legacies are recognised following the granting of probate when the estate has notified the Charity in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash, recognition is subject to the value of the gift being reliably measured and title is transferred to the Charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification by the bank.

##### *Expenditure recognition*

Liabilities are recognised as expenditure as soon as there is a constructive or legal obligation committing the Charity to that expenditure and the amount can be measured reliably. Expenditure is included on an accruals basis. VAT is not recoverable by the Charity and is included with the item of expense to which it relates. The costs are allocated to either charitable activities or governance costs as appropriate.

Grants and donations are payments made in the furtherance of the charitable objectives of the Trust.

##### *Tangible fixed assets and depreciation*

Land is not depreciated. Depreciation of other assets is provided at rates calculated to write off the excess of cost over estimated residual amount over the estimated useful economic lives of each asset as follows:

Buildings	:	50 years
Fixtures and Fittings	:	25% reducing balance
Motor vehicles	:	25% straight line

**ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2020**

**2 Donations and gifts receivable**

	<b>2020</b>	<b>2019</b>
	£	£
From Trustees	141,511	154,595
Donations	29,032	211
	<u>170,543</u>	<u>154,806</u>

**3 Investment income**

	<b>2020</b>	<b>2019</b>
	£	£
Bank Interest	96	71
	<u>96</u>	<u>71</u>

**4 Expenditure: Charitable activities**

	<b>2020</b>	<b>2019</b>
	£	£
Donation to St Mary's Independent School	251,895	107,518
Other donations	67,357	809
Administration fee	-	10,909
Housing costs (see below)	67,046	67,233
Wages (note 5)	9,080	8,320
Maintenance	13,958	7,845
Transport	18,164	26,526
Printing, postage and telephone	3,331	2,712
Accountancy and other fees	10,308	8,100
Depreciation	175,703	175,703
Profit on disposal of fixed assets	-	(1,200)
Foreign exchange difference	20,204	5,268
Bank charges	447	477
Legal and professional	-	-
	<u>637,493</u>	<u>420,220</u>

*Housing costs*

	<b>2020</b>	<b>2019</b>
	£	£
Rates and water	4,131	3,541
Light, heat and power	7,847	10,476
Food and living expenses	48,768	46,916
Repairs to rental properties	-	-
Depreciation	6,300	6,300
	<u>67,046</u>	<u>67,233</u>

**5 Staff costs**

	<b>2020</b>	<b>2019</b>
	£	£
Wages and salaries	9,080	8,320
	<u>9,080</u>	<u>8,320</u>

No employee earned over £60,000 in the year (2019: none). The average number of employees, calculated on full time equivalent basis was 1 (2019: 1).

The Trustees neither received nor waived any emoluments during the year (2019: £nil).

Payments of £nil (2019: £nil) were made to the Trustees in the year.

**ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2020**

**6 Tangible Fixed assets**

	<b>Land and buildings at cost £</b>	<b>Land and buildings at estimated cost £</b>	<b>Fixtures and fittings £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<i>Cost</i>					
At 1 September 2019	737,416	8,252,946	101,723	23,056	9,115,141
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 August 2020	<b>737,416</b>	<b>8,252,946</b>	<b>101,723</b>	<b>23,056</b>	<b>9,115,141</b>
<i>Depreciation</i>					
At 1 September 2019	294,962	3,277,026	101,723	13,231	3,686,942
Charge for the year	14,748	163,980	-	3,275	182,003
Disposals	-	-	-	-	-
At 31 August 2020	<b>309,710</b>	<b>3,441,006</b>	<b>101,723</b>	<b>16,506</b>	<b>3,868,945</b>
<i>Net book value</i>					
At 31 August 2020	<b>427,706</b>	<b>4,811,940</b>	-	<b>6,550</b>	<b>5,246,196</b>
At 31 August 2019	442,454	4,975,920	-	9,825	5,428,199

Included in land and buildings is land valued at £54,000 (2019: £54,000) which is not depreciated.

**7 Debtors**

	<b>2020 £</b>	<b>2019 £</b>
Loan	-	-

**8 Cash and cash equivalents**

	<b>2020 £</b>	<b>2019 £</b>
Cash at bank	121,693	121,194
Cash	1,633	1,725
	<b>123,326</b>	<b>122,919</b>

**9 Current liabilities**

	<b>2020 £</b>	<b>2019 £</b>
Accruals and deferred income	8,400	9,300
Loan	632,965	36,200
	<b>641,365</b>	<b>45,500</b>

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2020

#### 10 Creditors: amounts falling due after one year

	2020 £	2019 £
Loan	-	316,527

In January 2016, a loan was taken out with the French Province for €200,000. This is due for repayment by 5 annual instalments of €40,000 commencing January 2017. In June 2018, further loans were agreed totalling approximately €300,000. Further to this, other loans were granted in 2020 totalling £318,182. Further monies now advanced total €660,186 making the total to date €860,186. This loan was fully repaid in February 2021.

#### 11 Analysis of charitable funds

	Fund B/fwd	Income	Expenditure	Loan Repayment	Fund C/fwd
	£	£	£	£	£
Unrestricted	5,167,398	176,513	(637,427)	-	4,706,484
Designated	21,693	46	(66)	-	21,673
	<u>5,189,091</u>	<u>176,559</u>	<u>(637,493)</u>	<u>-</u>	<u>4,728,157</u>

The Designated Funds arose from monies in St Francis Xavier's College and will be used for projects specific to this school.

#### 12 Analysis of Net Assets between funds

	Unrestricted £	Designated £	Total £
Tangible fixed assets	5,246,196	-	5,246,196
Bank and cash	101,653	21,673	123,326
Current liabilities	(641,365)	-	(641,365)
	<u>4,706,484</u>	<u>21,673</u>	<u>4,728,157</u>

#### 13 Transactions with Trustees

As members of the order, the Trustees' living expenses during the year were borne by the Trust, but the Trustees did not receive any remuneration or other benefits in connection with their duties as trustees during the year.

#### 14 Related parties

As described in the Trustees Report on page 2 the EPBCI is closely connected to two schools, St Mary's Independent School in Southampton (Charity number 1155647) and St Francis Xavier's College in Liverpool, an Academy. The trust has secured the overdraft facilities of St Mary's Independent School by a charge on certain fixed assets.

St Mary's Independent School as an independent school, is a separately registered Charity and shares the same Board of Trustees as EPBCI. From time to time EPBCI has made considerable financial donations to St Mary's Independent School. During the year donations totalling £251,895 (2019: £107,518) were made to St Mary's Independent School.

The salaries and pensions received by the Trustees of St Francis Xavier's College amounting to £141,511 (2019: £154,595) were covenanted directly to EPBCI and form the main source of income of the Charity.

# ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2020

The Trustees are members of the Xaverian Club Council who rent (under a licence agreement) buildings and fixtures and fittings from EPBCI. Rent receivable in the year amounted to £Nil (2019: £nil)

#### **15 Post balance sheet event**

In May 2020, St Mary's Independent School ceased trading and is currently in administration. The Trustees' believe that this charity's balance sheet will be unaffected by this event as the current value of the site exceeds the balance sheet value.