

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

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

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

4 Expenditure: Charitable activities

	2022 £	2021 £
Charitable Expenditure		
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
Support costs:	-	-
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

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	7,013,545	101,723	7,110,080
<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	3,151,489	101,723	3,248,024
<i>Net book value</i>			
At 31 August 2022	3,862,056	-	3,862,056
At 31 August 2021	4,001,247	-	4,001,247

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
	453,623	751,891

9 Debtors

	2022 £	2021 £
Prepayments	26,486	-
	26,486	-

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

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

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

12 Analysis of charitable funds

	Fund B/fwd	Income	Expenditure	Fund C/fwd
	£	£	£	£
Unrestricted	4,723,128	37,150	(448,102)	<u>4,312,176</u>
Designated	21,610	1	(22)	<u>21,589</u>
	<u>4,744,738</u>	<u>37,151</u>	<u>(448,124)</u>	<u>4,333,765</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	4,706,484	127,655	(1,115,105)	1,004,094	4,723,128
Designated	21,673	3	(66)	-	21,610
	<u>4,728,157</u>	<u>127,658</u>	<u>(1,115,171)</u>	<u>1,004,094</u>	<u>4,744,738</u>

13 Analysis of Net Assets between funds

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

ENGLISH PROVINCE OF THE BROTHERS OF CHRISTIAN INSTRUCTION

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

Comparative information:	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>

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.