

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

England & Wales · Charity number 274461

Details

Other names SECULAR INSTITUTE ST BONIFACE

Status Registered

Legal form Trust

Registered 1977-10-27

Register [View on the Charity Commission register](#)

Contact

Address 44 Exeter Road
London
NW2 4SB

Phone 02084389628

Website www.hostel-lioba-house.de

Activities

Objects: TO APPLY THE INCOME OF THE TRUST PROPERTY IN THE PROVISION MAINTENANCE AND SUPPORT OF THE SOCIETY. FOR FULL DETAILS SEE CLAUSE (2) OF TRUST DEED.

Activities: The Secular Institute St. Boniface solely pursues charitable and ecclesiastical aims. It promotes charitable, social and religious works in particular and ex-curricular education, professional training, youth and adult education. It collaborates world-wide within the Roman Catholic Mission giving aid to the developing countries.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** WORLDWIDE
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£55,162	£58,427	-	-
2024-12-31	£48,440	£50,525	-	-
2023-12-31	£60,965	£65,263	-	-
2022-12-31	£55,980	£63,710	-	-
2021-12-31	£57,031	£156,652	-	-
2020-12-31	£47,042	£49,772	-	-

Trustees

Name	Role	Appointed
MARIA LOHRE	Chair	
Barbara von Alten		2025-08-17
KERSTIN BRUEGGENOLTE		

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

England & Wales - Charity number 274461

Accounts

Charity registration number 274461 (England and Wales)

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss Maria Lohre Miss Kerstin Brueggenolte Miss Barbara von Alten	(Appointed 17 August 2025)
Charity registration	England and Wales	274461
Principal address	Lioba House 44 Exeter Road London NW2 4SB	
Independent examiner	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited Ground Floor 1-7 Station Road Crawley West Sussex RH10 1HT	

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

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THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

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 charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

Objectives and activities

The Secular Institute St. Boniface solely pursues charitable and ecclesiastical aims. It promotes charitable, social and religious works in particular and ex-curricular education, professional training, youth and adult education. It collaborates worldwide within the Roman Catholic Mission giving aid to the developing countries.

The Secular Institute maintains one rental property for students. For the whole year all expenditure and all rental income is payable and receivable by the Secular Institute St. Boniface.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The English Region of the Secular Institute of St Boniface maintains a hostel for young female students of different nationalities for an affordable rent. Currently they come from Great Britain, Germany, Denmark, Japan, Sri Lanka and Turkey.

There are regular meetings in the hostel, the so-called "reflection group". A key focus is the project "Oppression and resistance. Opportunities for a civil society in the past and presence". We talk about values like democracy, human rights, climate protection, and the preservation of creation. Members of the Secular Institute try to help young people to grow more fully in recognizing these values and in understanding their importance for our world. In addition to this, we offer opportunities for spiritual guidance and accompaniment.

As nationalities mingle together in the hostel, the young people have the chance to exchange ideas about their different cultural backgrounds and to learn from each other.

One member of the Secular Institute, Barbara von Alten, was employed as a Youth worker by the German YMCA. Her employment ceased in January 2024.

In April 2024 Barbara went to Brazil. She took a Sabbatical and worked for a year as a volunteer in a daycare center for children from disadvantaged areas and families. The center, Lar São Judas Tadeu in Pindamonhangaba, State of São Paulo, is run by Franciscan Brothers.

In September 2025 she started teaching as a volunteer at Ealing Community School of English. ECSE provides English lessons, at all levels, to adults in the Ealing area and the wider community. Their aim is to help English language learners improve their English and integrate better into their community.

ECSE is an entirely volunteer-run and led school. Refugees, asylum seekers and people not working can attend the school for free. Further information about the charitable activities of the Secular Institute of St Boniface can be found in the Annual Report of the Institute: www.Institut-St-Bonifatius.de

Financial review

The net outgoing resources for the year ended 31 December 2025 totalled £3,265 (2024 net outgoing resources: £2,085). The Institute held £54,372 (2024: £50,568) in both bank and cash balances as at 31 December 2025 and, in the Trustees opinion, this level is sufficient to enable them to continue to pursue their charitable activities in the future.

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to approximately 1 year's expenditure excluding donations. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The level of reserves is in line with the policy.

Structure, governance and management

The charity is controlled by its governing document, a trust deed dated 20 September 1977 and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Miss Maria Lohre

Miss Adelheid von Oy

(Resigned 12 June 2025)

Mrs Patricia Tobin

(Resigned 17 August 2025)

Miss Kerstin Brueggenolte

Miss Barbara von Alten

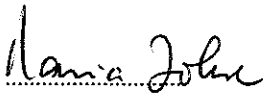
(Appointed 17 August 2025)

The power to appoint new trustees lies with the superior, who also has the power to remove a trustee from their position.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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



Miss Maria Lohre

Trustee

Dated: 10.05.2026

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

I report to the trustees on my examination of the financial statements of The English Region of the Secular Institute of St Boniface (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity 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 charity'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.

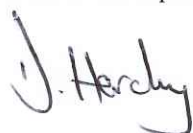
Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 charity 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.



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
Ground Floor
1-7 Station Road
Crawley
West Sussex
RH10 1HT
Date:14/05/26

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	3,030	-	3,030	302	-	302
Charitable activities	4	52,132	-	52,132	48,132	-	48,132
Investments	5	-	-	-	6	-	6
Total income		<u>55,162</u>	<u>-</u>	<u>55,162</u>	<u>48,440</u>	<u>-</u>	<u>48,440</u>
Expenditure on:							
Charitable activities	6	53,652	4,775	58,427	45,750	4,775	50,525
Total expenditure		<u>53,652</u>	<u>4,775</u>	<u>58,427</u>	<u>45,750</u>	<u>4,775</u>	<u>50,525</u>
Net income/(expenditure) and movement in funds		1,510	(4,775)	(3,265)	2,690	(4,775)	(2,085)
Reconciliation of funds:							
Fund balances at 1 January 2025		46,023	120,662	166,685	43,333	125,437	168,770
Fund balances at 31 December 2025		<u>47,533</u>	<u>115,887</u>	<u>163,420</u>	<u>46,023</u>	<u>120,662</u>	<u>166,685</u>

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

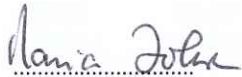
THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	12		115,920		120,791
Current assets					
Debtors	13	28		2,056	
Cash at bank and in hand		54,372		50,568	
		<u>54,400</u>		<u>52,624</u>	
Creditors: amounts falling due within one year	14	<u>(6,900)</u>		<u>(6,730)</u>	
Net current assets			<u>47,500</u>		<u>45,894</u>
Total assets less current liabilities			<u>163,420</u>		<u>166,685</u>
The funds of the charity					
Unrestricted funds - general	16		47,533		46,023
Unrestricted funds - designated	15		115,887		120,662
			<u>163,420</u>		<u>166,685</u>

The financial statements were approved by the trustees on 10/05/26



Miss Maria Lohre
Trustee

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

The English Region of the Secular Institute of St Boniface is a charity and their registered charity number is 274461.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity 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 charity. 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.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for the use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Further explanation of the nature and purpose of each designated fund is included in the notes to the financial statements.

1.4 Income

Donations and gifts are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

Income from Investments and other income is included in the SOFA in the year in which it is receivable.

Charitable activity income includes sisters income and is recognised in the period to which it relates which is when the charity becomes entitled to the resource.

1.5 Expenditure

Expenditure is recognised in the period in which the charity has incurred the expense and the amount can be measured with reasonable certainty.

Costs are attributable to the Institutes principal activities and have been allocated between donations to fund mission work in developing countries via their motherhouse Institute St. Bonifatius e.V. in Detmold and costs of activities for charitable objectives which relates to all costs of running the institution. One Charitable activity has been identified by the trustees.

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

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.

All assets costing more than £500 are capitalised.

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:

Land and buildings	2.5% Straight line
Fixtures, fittings & equipment	20% Straight line

1.7 Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Financial instruments

The trust only has financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments comprise bank loans which are subsequently measured at the carrying value plus accrued interest less repayments.

1.9 Taxation

As a charity, the organisation is not subject to corporation tax or any taxes on income and gains arising from its charitable activities.

1.10 Debtors

Debtors are recognised at the settlement amount due.

1.11 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

2 Critical accounting estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

Accruals

Management has made estimates and established accruals in respect of potential liabilities as at the balance sheet date.

Depreciation

Management has made assumptions and estimated depreciation rates in respect of showing a true and fair view of the assets at the balance sheet date.

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	3,030	302

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Promote charitable, social and religious work		
Income from Sisters	-	1,061
Rental Income	52,132	47,071
	<u>52,132</u>	<u>48,132</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	-	6

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

6 Expenditure on charitable activities

	Promote charitable, social and religious work 2025 £	Promote charitable, social and religious work 2024 £
Direct costs		
Depreciation and impairment	4,871	4,871
Rates and water	6,801	2,900
Insurance	2,028	2,424
Telephone	834	1,299
Postage and stationery	480	668
Other donations paid	633	486
Travelling	2,996	4,425
Medical costs	604	156
Subscriptions	300	254
Maintenance costs building	13,130	10,929
Household consumables	8,530	9,059
Utilities	8,980	8,663
	<u>50,187</u>	<u>46,134</u>
Share of support and governance costs (see note 7)		
Governance	8,240	4,391
	<u>58,427</u>	<u>50,525</u>
Analysis by fund		
Unrestricted funds - general	53,652	45,750
Unrestricted funds - designated	4,775	4,775
	<u>58,427</u>	<u>50,525</u>

7 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>8,240</u>	<u>4,391</u>
Analysed between:		
Promote charitable, social and religious work	<u>8,240</u>	<u>4,391</u>

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

7	Support costs allocated to activities	(Continued)	
		2025	2024
		£	£
	Governance costs comprise:		
	Independent examination fees	3,710	2,939
	Legal and professional	4,520	1,430
	Bank Fees	10	22
		<u>8,240</u>	<u>4,391</u>
		<u><u>8,240</u></u>	<u><u>4,391</u></u>
8	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	3,710	2,939
	Depreciation of owned tangible fixed assets	4,871	4,871
		<u>4,871</u>	<u>4,871</u>
		<u><u>4,871</u></u>	<u><u>4,871</u></u>

9 Trustees

Some of the trustees are maintained by the charity and premises. Meals and other living expenses are paid by the charity.

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	-	-
	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>

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

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

12 Tangible fixed assets

	Land and buildings £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 January 2025	191,015	11,710	202,725
At 31 December 2025	191,015	11,710	202,725
Depreciation and impairment			
At 1 January 2025	70,353	11,581	81,934
Depreciation charged in the year	4,775	96	4,871
At 31 December 2025	75,128	11,677	86,805
Carrying amount			
At 31 December 2025	115,887	33	115,920
At 31 December 2024	120,662	129	120,791

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments	28	2,056

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,200	-
Accruals	5,700	6,730
	6,900	6,730

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

15 Unrestricted funds - designated

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

	At 1 January 2025 £	Resources expended £	At 31 December 2025 £
Land and Building Fund	120,662	(4,775)	115,887
	<u>120,662</u>	<u>(4,775)</u>	<u>115,887</u>
Previous year:	At 1 January 2024 £	Resources expended £	At 31 December 2024 £
Land and Building Fund	125,437	(4,775)	120,662
	<u>125,437</u>	<u>(4,775)</u>	<u>120,662</u>

The designated Land & Building fund represents the funds necessarily set aside for the charity's occupation of the land and buildings

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations, grants and other income which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 January 2025 £	Incoming resources £	Resources expended £	At 31 December 2025 £
General funds	46,023	55,162	(53,652)	47,533
	<u>46,023</u>	<u>55,162</u>	<u>(53,652)</u>	<u>47,533</u>
Previous year:	At 1 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
General funds	43,333	48,440	(45,750)	46,023
	<u>43,333</u>	<u>48,440</u>	<u>(45,750)</u>	<u>46,023</u>

17 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £
At 31 December 2025:			
Tangible assets	33	115,887	115,920
Current assets/(liabilities)	47,500	-	47,500
	<u>47,533</u>	<u>115,887</u>	<u>163,420</u>

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

17 Analysis of net assets between funds (Continued)

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	129	120,662	120,791
Current assets/(liabilities)	45,894	-	45,894
	46,023	120,662	166,685
	46,023	120,662	166,685

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

England & Wales - Charity number 274461

Accounts

Charity registration number 274461 (England and Wales)

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss Maria Lohre Miss Adelheid von Oy Mrs Patricia Tobin Miss Kerstin Brueggenolte
Charity number	274461
Registered office	Lioba House 44 Exeter Road London NW2 4SB
Independent examiner	Philip Hayden FCA Richard Place Dobson Services Limited Chartered Accountants 1-7 Station Road Crawley West Sussex RH10 1HT

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THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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Objectives and activities

The Secular Institute St. Boniface solely pursues charitable and ecclesiastical aims. It promotes charitable, social and religious works in particular and ex-curricular education, professional training, youth and adult education. It collaborates worldwide within the Roman Catholic Mission giving aid to the developing countries.

The Secular Institute maintains one rental property for students. For the whole year all expenditure and all rental income is payable and receivable by the Secular Institute St. Boniface.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The English Region of the Secular Institute of St Boniface maintains a hostel for young female students of different nationalities for an affordable rent. In addition to this, we offer opportunities for spiritual guidance and accompaniment. There are weekly meetings in the hostel, the so-called "reflection groups", with members of the Saint Mary Magdalen Parish from Willesden Green in London. Members of the Secular Institute try to help the young people to grow more fully in their understanding of Christianity and their responsibility in our society.

As nationalities mingle together in the hostel, the young people have the chance to exchange ideas about their different cultural backgrounds and to learn from each other.

Since 2021/2022 students from Poland and Germany are living in the hostel. They are volunteers with **ARSP** (Action Reconciliation Service for Peace). They are supporting old people, survivors of the Shoah, those in need, and people with physical and psychological ailments.

A key focus is the project "Oppression and resistance. Opportunities for civil society in Europe in the past and present". The rise in antisemitism in the UK affects the Jewish community in London as a whole. The students engage in dialogue and debate in the hostel.

One member of the Secular Institute of Saint Boniface, Barbara von Alten, is employed as a Youth Worker by the German YMCA (registered Charity N° 250118). Due to the financial situation of the German YMCA and the necessity for it to cut costs in order to reduce its monthly losses there was a decrease in Barbara von Alten's salary. She was advised that following furlough, from 1st November 2020, there were no more full-time positions. Barbara von Alten has agreed to a shorter working week and therefore hours and pay were decreased by 75% to 25%. Barbara Von Alten's employment ceased during the financial period, with her last payment being January 2024.

Further information about the charitable activities of the Secular Institute of St Boniface can be found in the Annual Report of the Institute: [www. Institut-St-Bonifatius.de](http://www.Institut-St-Bonifatius.de)

Financial review

The net outgoing resources for the year ended 31 December 2024 total £2,085 (2023: £4,298). The Institute held £50,568 (2023: £44,990) in both bank and cash balances as at 31 December 2024 and, in the Trustees opinion, this level is sufficient to enable them to continue to pursue their charitable activities in the future.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to approximately 1 year's expenditure excluding donations. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The level of reserves is fine with the policy.

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

The charity is controlled by its governing document, a trust deed dated 20 September 1977 and constitutes and unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

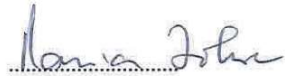
Miss Maria Lohre
Miss Adelheid von Oy
Mrs Patricia Tobin
Miss Kerstin Brueggenolte

The power to appoints new trustees lies with the superior, who also has the power to remove a trustee from their position.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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



Miss Maria Lohre

Trustee

Dated: 2.5.2025

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

I report to the trustees on my examination of the financial statements of The English Region of the Secular Institute of St Boniface (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

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

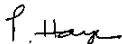
I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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 charity 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.



Philip Hayden FCA

Richard Place Dobson Services Limited
Ground Floor
1 - 7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: ..08/05/2025.....

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £
Income and endowments from:							
Donations and legacies	3	302	-	302	201	-	201
<u>Charitable activities</u>							
Promote charitable, social and religious work	4	48,132	-	48,132	58,448	-	58,448
Investments	5	6	-	6	26	-	26
Other income		-	-	-	2,290	-	2,290
Total income		<u>48,440</u>	<u>-</u>	<u>48,440</u>	<u>60,965</u>	<u>-</u>	<u>60,965</u>
Expenditure on:							
<u>Charitable activities</u>							
Promote charitable, social and religious work	6	45,750	4,775	50,525	60,488	4,775	65,263
Total expenditure		<u>45,750</u>	<u>4,775</u>	<u>50,525</u>	<u>60,488</u>	<u>4,775</u>	<u>65,263</u>
Net income/(expenditure) and movement in funds		2,690	(4,775)	(2,085)	477	(4,775)	(4,298)
Reconciliation of funds:							
Fund balances at 1 January 2024		<u>43,333</u>	<u>125,437</u>	<u>168,770</u>	<u>42,856</u>	<u>130,212</u>	<u>173,068</u>
Fund balances at 31 December 2024		<u>46,023</u>	<u>120,662</u>	<u>166,685</u>	<u>43,333</u>	<u>125,437</u>	<u>168,770</u>

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

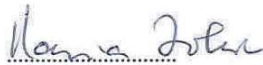
THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	11		120,791		125,662
Current assets					
Debtors	12	2,056		1,910	
Cash at bank and in hand		50,568		44,990	
		52,624		46,900	
Creditors: amounts falling due within one year	13	(6,730)		(3,792)	
Net current assets			45,894		43,108
Total assets less current liabilities			166,685		168,770
The funds of the charity					
Unrestricted funds - general	15		46,023		43,333
Unrestricted funds - designated	14		120,662		125,437
			166,685		168,770

The financial statements were approved by the trustees on 02/05/25



Miss Maria Lohre

Trustee

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

The English Region of the Secular Institute of St Boniface is a charity and their registered charity number is 274461.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, 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 charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective 1 April 2005 which has since been withdrawn.

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

1.2 Going concern

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

1.3 Income

Donations and gifts are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

Income from Investments and other income is included in the SOFA in the year in which it is receivable.

Charitable activity income includes sisters income and is recognised in the period to which it relates which is when the charity becomes entitled to the resource.

1.4 Expenditure

Expenditure is recognised in the period in which the charity has incurred the expense and the amount can be measured with reasonable certainty.

Costs are attributable to the Institutes principal activities and have been allocated between donations to fund mission work in developing countries via their motherhouse Institute St. Bonifatius e.V. in Detmold and costs of activities for charitable objectives which relates to all costs of running the institution. One Charitable activity has been identified by the trustees.

1.5 Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	2.5% Straight line
Fixtures, fittings & equipment	20% Straight line

All assets costing more than £500 are capitalised.

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.6 Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Financial instruments

The trust only has financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments comprise bank loans which are subsequently measured at the carrying value plus accrued interest less repayments.

1.8 Taxation

As a charity, the organisation is not subject to corporation tax or any taxes on income and gains arising from its charitable activities.

1.9 Fund accounting

Unrestricted funds are available for the use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Further explanation of the nature and purpose of each designated fund is included in the notes to the financial statements.

1.10 Debtors

Debtors are recognised at the settlement amount due.

1.11 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

2 Critical accounting estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

Accruals

Management has made estimates and established accruals in respect of potential liabilities as at the balance sheet date.

Depreciation

Management has made assumptions and estimated depreciation rates in respect of showing a true and fair view of the assets at the balance sheet date.

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	302	201

4 Charitable activities

	Promote charitable, social and religious work 2024 £
Income from Sisters	1,061
Rental income	47,071
	<u>48,132</u>

	Promote charitable, social and religious work 2023 £
Income from Sisters	14,298
Rental income	44,150
Other income	-
	<u>58,448</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	6	26

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Expenditure on charitable activities

	Promote charitable, social and religious work 2024 £	Promote charitable, social and religious work 2023 £
Direct costs		
Depreciation and impairment	4,871	4,871
Rates and water	2,900	4,465
Insurance	2,424	2,919
Telephone	1,299	1,487
Postage and stationary	668	697
Other donations paid	486	748
Travelling	4,425	2,415
Medical costs	156	524
Subscriptions	254	378
Maintenance costs building	10,929	17,618
Household consumables	9,059	9,683
Utilities	8,663	13,176
General expenses	-	1,339
UK Entertainment	-	38
	<u>46,134</u>	<u>60,358</u>
Share of support and governance costs (see note 7)		
Governance	4,391	4,905
	<u>50,525</u>	<u>65,263</u>
Analysis by fund		
Unrestricted funds - general	45,750	60,488
Unrestricted funds - designated	4,775	4,775
	<u>50,525</u>	<u>65,263</u>

7 Support costs allocated to activities

	2024 £	2023 £
Governance costs	<u>4,391</u>	<u>4,905</u>
Analysed between:		
Promote charitable, social and religious work	<u>4,391</u>	<u>4,905</u>

The fee for the Independent Examination of the charity's financial statements for this year is £2,880.

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Trustees

Some of the trustees are maintained by the charity and premises, meals and other living expenses are paid by the charity.
Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Land and buildings £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 January 2024	191,015	11,710	202,725
At 31 December 2024	191,015	11,710	202,725
Depreciation and impairment			
At 1 January 2024	65,578	11,485	77,063
Depreciation charged in the year	4,775	96	4,871
At 31 December 2024	70,353	11,581	81,934
Carrying amount			
At 31 December 2024	120,662	129	120,791
At 31 December 2023	125,437	225	125,662

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	2,056	1,910

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	6,730	3,792
	<u>6,730</u>	<u>3,792</u>

14 Unrestricted funds - designated

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

	At 1 January 2024	Resources expended	At 31 December 2024
	£	£	£
Land and Building Fund	125,437	(4,775)	120,662
	<u>125,437</u>	<u>(4,775)</u>	<u>120,662</u>
Previous year:	At 1 January 2023	Resources expended	At 31 December 2023
	£	£	£
Land & Building Fund	130,212	(4,775)	125,437
	<u>130,212</u>	<u>(4,775)</u>	<u>125,437</u>

The designated Land & Building fund represents the funds necessarily set aside for the charity's occupation of the land and buildings

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations, grants and other income which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	43,333	48,440	(45,750)	46,023
	<u>43,333</u>	<u>48,440</u>	<u>(45,750)</u>	<u>46,023</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General fund	42,856	60,965	(60,488)	43,333
	<u>42,856</u>	<u>60,965</u>	<u>(60,488)</u>	<u>43,333</u>

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	129	120,662	120,791
Current assets/(liabilities)	45,894	-	45,894
	<u>46,023</u>	<u>120,662</u>	<u>166,685</u>
	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	225	125,437	125,662
Current assets/(liabilities)	43,108	-	43,108
	<u>43,333</u>	<u>125,437</u>	<u>168,770</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

England & Wales - Charity number 274461

Accounts

Charity registration number 274461

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss Maria Lohre Miss Adelheid von Oy Mrs Patricia Tobin Miss Kerstin Brueggenolte
Charity number	274461
Registered office	Lioba House 44 Exeter Road London NW2 4SB
Independent examiner	Philip Hayden FCA Richard Place Dobson Services Limited Chartered Accountants 1-7 Station Road Crawley West Sussex RH10 1HT

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

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Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 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 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 Secular Institute St. Boniface solely pursues charitable and ecclesiastical aims. It promotes charitable, social and religious works in particular and ex-curricular education, professional training, youth and adult education. It collaborates worldwide within the Roman Catholic Mission giving aid to the developing countries.

The Secular Institute maintains one rental property for students. For the whole year all expenditure and all rental income is payable and receivable by the Secular Institute St. Boniface.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The English Region of the Secular Institute of St Boniface maintains a hostel for young female students of different nationalities for an affordable rent. In addition to this, we offer opportunities for spiritual guidance and accompaniment. There are weekly meetings in the hostel, the so-called "reflection groups", with members of the Saint Mary Magdalen Parish from Willesden Green in London. Members of the Secular Institute try to help the young people to grow more fully in their understanding of Christianity and their responsibility in our society.

As nationalities mingle together in the hostel, the young people have the chance to exchange ideas about their different cultural backgrounds and to learn from each other.

Since 2021/2022 students from Poland and Germany are living in the hostel. They are volunteers with **ARSP** (Action Reconciliation Service for Peace). They are supporting old people, survivors of the Shoah, those in need, and people with physical and psychological ailments.

A key focus is the project "Oppression and resistance. Opportunities for civil society in Europe in the past and presence". The rise in antisemitism in the UK affects the Jewish community in London as a whole. The students engage in dialogue and debate in the hostel.

One member of the Secular Institute of Saint Boniface, Barbara von Alten, is employed as a Youth Worker by the German YMCA (registered Charity N° 250118). Due to the financial situation of the German YMCA and the necessity for it to cut costs in order to reduce its monthly losses there was a decrease in Barbara von Alten's salary. She was advised that following furlough, from 1st November 2020, there were no more full-time positions. Barbara von Alten has agreed to a shorter working week and therefore hours and pay were decreased by 75% to 25%.

Further information about the charitable activities of the Secular Institute of St Boniface can be found in the Annual Report of the Institute: [www. Institut-St-Bonifatius.de](http://www.Institut-St-Bonifatius.de)

Financial review

The net outgoing resources for the year ended 31 December 2023 total £4,298 (2022: £7,730). The Institute held £44,900 (2022: £45,974) in both bank and cash balances as at 31 December 2023 and, in the Trustees opinion, this level is sufficient to enable them to continue to pursue their charitable activities in the future.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to approximately 1 year's expenditure excluding donations. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The level of reserves is slightly below this at 8.5 months worth of expenditure.

Structure, governance and management

The charity is controlled by its governing document, a trust deed dated 20 September 1977 and constitutes and unincorporated charity.

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees who served during the year and up to the date of signature of the financial statements were:

Miss Maria Lohre
Miss Adelheid von Oy
Mrs Patricia Tobin
Miss Kerstin Brueggenolte

The power to appoints new trustees lies with the superior, who also has the power to remove a trustee from their position.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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

.....
Miss Maria Lohre

Trustee

Dated:

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

I report to the trustees on my examination of the financial statements of The English Region of the Secular Institute of St Boniface (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity 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 charity'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 charity 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.

Philip Hayden FCA

Richard Place Dobson Services Limited
Ground Floor
1 - 7 Station Road
Crawley
West Sussex
RH10 1HT

Dated:

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £
Income and endowments from:							
Donations and legacies	3	201	-	201	592	-	592
<u>Charitable activities</u>							
Promote charitable, social and religious work	4	58,448	-	58,448	54,884	-	54,884
Investments	5	26	-	26	5	-	5
Other income	6	2,290	-	2,290	499	-	499
Total income		<u>60,965</u>	<u>-</u>	<u>60,965</u>	<u>55,980</u>	<u>-</u>	<u>55,980</u>
Expenditure on:							
<u>Charitable activities</u>							
Promote charitable, social and religious work	7	60,488	4,775	65,263	58,935	4,775	63,710
Total expenditure		<u>60,488</u>	<u>4,775</u>	<u>65,263</u>	<u>58,935</u>	<u>4,775</u>	<u>63,710</u>
Net income/(expenditure) and movement in funds		477	(4,775)	(4,298)	(2,955)	(4,775)	(7,730)
Reconciliation of funds:							
Fund balances at 1 January 2023		42,856	130,212	173,068	45,811	134,987	180,798
Fund balances at 31 December 2023		<u>43,333</u>	<u>125,437</u>	<u>168,770</u>	<u>42,856</u>	<u>130,212</u>	<u>173,068</u>

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

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		125,662		130,533
Current assets					
Debtors	14	1,910		133	
Cash at bank and in hand		44,990		45,974	
		<u>46,900</u>		<u>46,107</u>	
Creditors: amounts falling due within one year	15	<u>(3,792)</u>		<u>(3,572)</u>	
Net current assets			<u>43,108</u>		<u>42,535</u>
Total assets less current liabilities			<u>168,770</u>		<u>173,068</u>
The funds of the charity					
Unrestricted funds - general	17		43,333		42,856
Unrestricted funds - designated	16		125,437		130,212
			<u>168,770</u>		<u>173,068</u>

The financial statements were approved by the trustees on

.....
Miss Maria Lohre
Trustee

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

The English Region of the Secular Institute of St Boniface is a charity and their registered charity number is 274461.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, 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 charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective 1 April 2005 which has since been withdrawn.

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

1.2 Going concern

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

1.3 Income

Donations and gifts are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

Income from Investments and other income is included in the SOFA in the year in which it is receivable.

Charitable activity income includes sisters income and is recognised in the period to which it relates which is when the charity becomes entitled to the resource.

1.4 Expenditure

Expenditure is recognised in the period in which the charity has incurred the expense and the amount can be measured with reasonable certainty.

Costs are attributable to the Institutes principal activities and have been allocated between donations to fund mission work in developing countries via their motherhouse Institute St. Bonifatius e.V. in Detmold and costs of activities for charitable objectives which relates to all costs of running the institution. One Charitable activity has been identified by the trustees.

1.5 Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	2.5% Straight line
Fixtures, fittings & equipment	20% Straight line

All assets costing more than £500 are capitalised.

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

1.6 Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Financial instruments

The trust only has financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments comprise bank loans which are subsequently measured at the carrying value plus accrued interest less repayments.

1.8 Taxation

As a charity, the organisation is not subject to corporation tax or any taxes on income and gains arising from its charitable activities.

1.9 Fund accounting

Unrestricted funds are available for the use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Further explanation of the nature and purpose of each designated fund is included in the notes to the financial statements.

1.10 Debtors

Debtors are recognised at the settlement amount due.

1.11 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

2 Critical accounting estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

Accruals

Management has made estimates and established accruals in respect of potential liabilities as at the balance sheet date.

Depreciation

Management has made assumptions and estimated depreciation rates in respect of showing a true and fair view of the assets at the balance sheet date.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	201	592

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Income from donations and legacies (Continued)

4 Charitable activities

Promote charitable,
social and religious
work
2023
£

Income from Sisters	14,298
Rental income	44,150
	<u>58,448</u>

Promote charitable, social
and religious work
2022
£

Income from Sisters	13,778
Rental income	41,106
Other income	-
	<u>54,884</u>

5 Income from investments

Unrestricted funds
2023
£

Unrestricted funds
2022
£

Interest receivable	<u>26</u>	<u>5</u>
---------------------	-----------	----------

6 Other income

Unrestricted
funds
general
2023
£

Miscellaneous Income	<u>2,290</u>
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THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Expenditure on charitable activities

	Promote charitable, social and religious work 2023 £	Promote charitable, social and religious work 2022 £
Direct costs		
Depreciation and impairment	4,871	4,871
Rates and water	4,465	4,148
Insurance	2,919	3,445
Telephone	1,487	1,381
Postage and stationary	697	638
Other donations paid	748	778
Travelling	2,415	5,202
Medical costs	524	7,064
Subscriptions	378	679
Maintenance costs building	17,618	10,825
Household consumables	9,683	8,363
Utilities	13,176	11,411
General expenses	1,339	790
Cultural costs	-	114
UK Entertainment	38	-
Other charitable expenditure	-	303
	<u>60,358</u>	<u>60,012</u>
Share of support and governance costs (see note 8)		
Governance	4,905	3,698
	<u>65,263</u>	<u>63,710</u>
Analysis by fund		
Unrestricted funds - general	60,488	58,935
Unrestricted funds - designated	4,775	4,775
	<u>65,263</u>	<u>63,710</u>

8 Support costs allocated to activities

	2023 £	2022 £
Governance costs	4,905	3,698
	<u>4,905</u>	<u>3,698</u>
Analysed between:		
Promote charitable, social and religious work	4,905	3,698
	<u>4,905</u>	<u>3,698</u>

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

9	Net movement in funds	2023	2022
		£	£

The net movement in funds is stated after charging/(crediting):

Depreciation of owned tangible fixed assets	4,871	4,871
	<u> </u>	<u> </u>

10 Trustees

Some of the trustees are maintained by the charity and premises, meals and other living expenses are paid by the charity.
Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

11 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 January 2023	191,015	11,710	202,725
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2023	191,015	11,710	202,725
	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment			
At 1 January 2023	60,803	11,389	72,192
Depreciation charged in the year	4,775	96	4,871
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2023	65,578	11,485	77,063
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 31 December 2023	125,437	225	125,662
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2022	130,212	321	130,533
	<u> </u>	<u> </u>	<u> </u>

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

14 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	1,910	133
	<u> </u>	<u> </u>

15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	3,792	3,572
	<u> </u>	<u> </u>

16 Unrestricted funds - designated

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

	At 1 January 2023	Resources expended	At 31 December 2023
	£	£	£
Land & Building Fund	130,212	(4,775)	125,437
	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2022	Resources expended	At 31 December 2022
	£	£	£
Land & Building fund	134,987	(4,775)	130,212
	<u> </u>	<u> </u>	<u> </u>

The designated Land & Building fund represents the funds necessarily set aside for the charity's occupation of the land and buildings

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations, grants and other income which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General fund	42,856	60,965	(60,488)	43,333
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	45,811	55,980	(58,935)	42,856
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

18 Analysis of net assets between funds

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	225	125,437	125,662
Current assets/(liabilities)	43,108	-	43,108
	<u>43,333</u>	<u>125,437</u>	<u>168,770</u>
	<u><u>43,333</u></u>	<u><u>125,437</u></u>	<u><u>168,770</u></u>

	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £
At 31 December 2022:			
Tangible assets	321	130,212	130,533
Current assets/(liabilities)	42,535	-	42,535
	<u>42,856</u>	<u>130,212</u>	<u>173,068</u>
	<u><u>42,856</u></u>	<u><u>130,212</u></u>	<u><u>173,068</u></u>

19 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

England & Wales - Charity number 274461

Accounts

Charity registration number 274461

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss Maria Lohre Miss Adelheid von Oy Mrs Patricia Tobin Miss Kerstin Brueggenolte
Charity number	274461
Registered office	Lioba House 44 Exeter Road London NW2 4SB
Independent examiner	Philip Hayden FCA Richard Place Dobson Services Limited Chartered Accountants 1-7 Station Road Crawley West Sussex RH10 1HT

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

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Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

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 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 Secular Institute St. Boniface solely pursues charitable and ecclesiastical aims. It promotes charitable, social and religious works in particular and ex-curricular education, professional training, youth and adult education. It collaborates worldwide within the Roman Catholic Mission giving aid to the developing countries.

The Secular Institute maintains one rental property for students. For the whole year all expenditure and all rental income is payable and receivable by the Secular Institute St. Boniface.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The English Region of the Secular Institute of St Boniface maintains a hostel for young female students of different nationalities for an affordable rent. In addition to this, we offer opportunities for spiritual guidance and accompaniment. There are weekly meetings in the hostel, the so-called "reflection groups", with members of the Saint Mary Magdalen Parish from Willesden Green in London. Members of the Secular Institute try to help the young people to grow more fully in their understanding of Christianity and their responsibility in our society.

As nationalities mingle together in the hostel, the young people have the chance to exchange ideas about their different cultural backgrounds and to learn from each other.

Since 2021/2022 students from Poland and Germany are living in the hostel. They are volunteers with ARSP (Action Reconciliation Service for Peace). They are supporting old people, survivors of the Shoah, those in need, and people with physical and psychological ailments.

A key focus is the project "Oppression and resistance. Opportunities for civil society in Europe in the past and presence". The rise in antisemitism in the UK affects the Jewish community in London as a whole. The students engage in dialogue and debate in the hostel.

One member of the Secular Institute of Saint Boniface, Barbara von Alten, is employed as a Youth Worker by the German YMCA (registered Charity N° 250118). Due to the financial situation of the German YMCA and the necessity for it to cut costs in order to reduce its monthly losses there was a decrease in Barbara von Alten's salary. She was advised that following furlough, from 1st November 2020, there were no more full-time positions. Barbara von Alten has agreed to a shorter working week and therefore hours and pay were decreased by 75% to 25%.

Further information about the charitable activities of the Secular Institute of St Boniface can be found in the Annual Report of the Institute: [www. Institut-St-Bonifatius.de](http://www.Institut-St-Bonifatius.de)

Financial review

The net outgoing resources for the year ended 31 December 2022 total £7,730 (2021: £99,621). The Institute held £45,974 (2021: £50,006) in both bank and cash balances as at 31 December 2022 and, in the Trustees opinion, this level is sufficient to enable them to continue to pursue their charitable activities in the future.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to approximately 1 year's expenditure excluding donations. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is controlled by its governing document, a trust deed dated 20 September 1977 and constitutes an unincorporated charity.

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees who served during the year and up to the date of signature of the financial statements were:

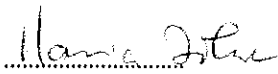
Miss Maria Lohre
Miss Adelheid von Oy
Mrs Patricia Tobin
Miss Kerstin Brueggenolte

The power to appoints new trustees lies with the superior, who also has the power to remove a trustee from their position.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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



Miss Maria Lohre

Trustee

Dated: 19.10.2023

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

I report to the trustees on my examination of the financial statements of The English Region of the Secular Institute of St Boniface (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

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

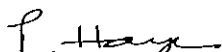
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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 charity 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.



Philip Hayden FCA

Richard Place Dobson Services Limited
Ground Floor
1 - 7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 20 October 2023...

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Total 2021 £
<u>Income and endowments from:</u>							
Donations and gifts	3	592	-	592	635	-	635
<u>Charitable activities</u>							
Promote charitable, social and religious work	4	54,884	-	54,884	56,394	-	56,394
Investments	5	5	-	5	2	-	2
Other income	6	499	-	499	-	-	-
Total income		55,980	-	55,980	57,031	-	57,031
<u>Expenditure on:</u>							
<u>Charitable activities</u>							
Promote charitable, social and religious work	7	58,935	4,775	63,710	151,877	4,775	156,652
Total charitable expenditure		58,935	4,775	63,710	151,877	4,775	156,652
Gross transfers between funds		-	-	-	70,000	(70,000)	-
Net expenditure for the year/ Net movement in funds		(2,955)	(4,775)	(7,730)	(24,846)	(74,775)	(99,621)
Fund balances at 1 January 2022		45,811	134,987	180,798	70,657	209,762	280,419
Fund balances at 31 December 2022		42,856	130,212	173,068	45,811	134,987	180,798

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

All income and expenditure derive from continuing activities.

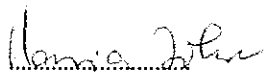
THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	12		130,533		135,405
Current assets					
Debtors	13	133		1,496	
Cash at bank and in hand		45,974		50,006	
		<u>46,107</u>		<u>51,502</u>	
Creditors: amounts falling due within one year	14	<u>(3,572)</u>		<u>(6,109)</u>	
Net current assets			42,535		45,393
Total assets less current liabilities			<u>173,068</u>		<u>180,798</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	15	130,212		134,987	
General unrestricted funds		<u>42,856</u>		<u>45,811</u>	
			173,068		180,798
			<u>173,068</u>		<u>180,798</u>

The financial statements were approved by the Trustees on 19.10.2023



Miss Maria Lohre
Trustee

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

The English Region of the Secular Institute of St Boniface is a charity and their registered charity number is 274461.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, 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 charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective 1 April 2005 which has since been withdrawn.

1.2 Going concern

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

1.3 Income

Donations and gifts are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

Income from Investments and other income is included in the SOFA in the year in which it is receivable.

Charitable activity income includes sisters income and is recognised in the period to which it relates which is when the charity becomes entitled to the resource.

1.4 Expenditure

Expenditure is recognised in the period in which the charity has incurred the expense and the amount can be measured with reasonable certainty.

Costs are attributable to the Institutes principal activities and have been allocated between donations to fund mission work in developing countries via their motherhouse Institute St. Bonifatius e.V. in Detmold and costs of activities for charitable objectives which relates to all costs of running the institution. One Charitable activity has been identified by the trustees.

1.5 Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	2.5% Straight line
Fixtures, fittings & equipment	20% Straight line

All assets costing more than £500 are capitalised.

1.6 Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (Continued)

1.7 Financial instruments

The trust only has financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments comprise bank loans which are subsequently measured at the carrying value plus accrued interest less repayments.

1.8 Taxation

As a charity, the organisation is not subject to corporation tax or any taxes on income and gains arising from its charitable activities.

1.9 Fund accounting

Unrestricted funds are available for the use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Further explanation of the nature and purpose of each designated fund is included in the notes to the financial statements.

1.10 Debtors

Debtors are recognised at the settlement amount due.

1.11 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

2 Critical accounting estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

Accruals

Management has made estimates and established accruals in respect of potential liabilities as at the balance sheet date.

Depreciation

Management has made assumptions and estimated depreciation rates in respect of showing a true and fair view of the assets at the balance sheet date.

3 Donations and gifts

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Donations and gifts	592	635

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activities

	Promote charitable, social and religious work 2022 £
Income from Sisters	13,778
Rental income	41,106
	<u>54,884</u>

	Promote charitable, social and religious work 2021 £
Income from Sisters	19,980
Rental income	36,414
Other income	-
	<u>56,394</u>

5 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	<u>5</u>	<u>2</u>

6 Other income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Miscellaneous Income	<u>499</u>	<u>-</u>

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

7 Charitable activities

	Promote charitable, social and religious work 2022 £	Promote charitable, social and religious work 2021 £
Depreciation and impairment	4,871	5,031
Rates and water	4,148	4,028
Insurance	3,445	1,818
Telephone	1,381	1,321
Postage and stationary	638	929
Other donations paid	778	100,824
Travelling	5,202	3,383
Medical costs	7,064	2,061
Subscriptions	679	370
Maintenance costs building	10,825	16,128
Household consumables	8,363	9,439
Utilities	11,411	6,779
General expenses	790	381
Cultural costs	114	430
UK Entertainment	-	29
Other charitable expenditure	303	-
	<u>60,012</u>	<u>152,951</u>
Share of governance costs (see note 8)	3,698	3,701
	<u>63,710</u>	<u>156,652</u>
Analysis by fund		
Unrestricted funds - general	58,935	151,877
Unrestricted funds - designated	4,775	4,775
	<u>63,710</u>	<u>156,652</u>

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Support costs	Support costs	Governance costs	2022	2021
	£	£	£	£
Accountancy	-	3,660	3,660	3,300
Legal and professional	-	-	-	360
Bank charges	-	38	38	41
	<u>-</u>	<u>3,698</u>	<u>3,698</u>	<u>3,701</u>
Analysed between				
Charitable activities	<u>-</u>	<u>3,698</u>	<u>3,698</u>	<u>3,701</u>

Governance costs includes payments to the independent examiners of £2,760 (2021- £2,600) for independent examination fees.

9 Trustees

Some of the trustees are maintained by the charity and premises, meals and other living expenses are paid by the charity. None of the trustees (or any persons connected with them) received any remuneration during the year or receive any reimbursement of expenses other than those received as an acting member of the institute.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	<u>-</u>	<u>-</u>

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

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

12 Tangible fixed assets	Land and Fixtures, fittings buildings & equipment	Total
	£	£
Cost		
At 1 January 2022	191,015	202,725
At 31 December 2022	191,015	202,725
Depreciation and impairment		
At 1 January 2022	56,028	67,321
Depreciation charged in the year	4,775	4,871
At 31 December 2022	60,803	72,192
Carrying amount		
At 31 December 2022	130,212	130,533
At 31 December 2021	134,988	135,405
13 Debtors	2022	2021
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	133	1,496
14 Creditors: amounts falling due within one year	2022	2021
	£	£
Accruals and deferred income	3,572	6,109
15 Designated funds		

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

	Balance at 1 January 2021	Resources expended	Transfers	Balance at 1 January 2022	Resources expended	Balance at 31 December 2022
	£	£	£	£	£	£
Land & Building Fund	139,762	(4,775)	-	134,987	(4,775)	130,212
Welfare Fund	70,000	-	(70,000)	-	-	-
	<u>209,762</u>	<u>(4,775)</u>	<u>(70,000)</u>	<u>134,987</u>	<u>(4,775)</u>	<u>130,212</u>

The designated Land & Building fund represents the funds necessarily set aside for the charity's occupation of the land and buildings.

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

15 Designated funds

(Continued)

The designated welfare fund was set up with the funds necessarily set aside for the support of the sisters in their retirement.

16 Analysis of net assets between funds

	Unrestricted Funds 2022 £	Designated funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Designated funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	321	130,212	130,533	418	134,987	135,405
Current assets/(liabilities)	42,535	-	42,535	45,393	-	45,393
	<u>42,856</u>	<u>130,212</u>	<u>173,068</u>	<u>45,811</u>	<u>134,987</u>	<u>180,798</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

England & Wales - Charity number 274461

Accounts

Charity registration number 274461

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss Maria Lohre Miss Adelheid von Oy Mrs Patricia Tobin Miss Kerstin Brueggenolte
Charity number	274461
Registered office	Lioba House 44 Exeter Road London NW2 4SB
Independent examiner	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited Chartered Accountants 1-7 Station Road Crawley West Sussex RH10 1HT

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

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THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

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 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 Secular Institute St. Boniface solely pursues charitable and ecclesiastical aims. It promotes charitable, social and religious works in particular and ex-curricular education, professional training, youth and adult education. It collaborates worldwide within the Roman Catholic Mission giving aid to the developing countries.

The Secular Institute maintains one rental property for students. For the whole year all expenditure and all rental income is payable and receivable by the Secular Institute St. Boniface.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The English Region of the Secular Institute of St Boniface maintains a hostel for young female students of different nationalities for an affordable rent. In addition to this, we offer opportunities for spiritual guidance and accompaniment. There are weekly meetings in the hostel, so-called "reflection groups", with members of the Saint Mary Magdalen Parish from Willesden Green in London. Members of the Secular Institute try to help the young people to grow more fully in their understanding of Christianity and their responsibility in our society.

As nationalities are mingled together in the hostel (United States, Great Britain, Germany, Poland), the young people have the chance to exchange ideas about their different cultural backgrounds and to learn from each other.

In addition, in June 2018 we liaised with the **Jesuit Refugee Service (JRS)** UK to become involved with their refugee hosting scheme for those at risk of homelessness.

In 2019 we opened our home to a destitute refugee. One of the great challenges faced by refugees is lack of accommodation. Unable to rent property, destitute refugees must rely on friends or families to take them in, or else spend the night on public transport or sleeping on the streets.

Organised by **AT Home**, the hosting scheme of **JRS**, we agreed to host Catherine N. (name changed) as a guest in our house from the 19th of July 2019 for a three -month period, which was then prolonged until the end of 2019. According to the Hosting Agreement facilitated by the **At Home hosting project**, we agreed to accommodate

Catherine on a voluntary basis (full board) for which no rent was paid. In addition to the placement we agreed with the project coordinator to pay for her bus pass.

Catherine had left her country a couple of years ago and came from Africa to Britain seeking sanctuary, but instead found herself trapped in destitution and became a victim of human trafficking. Her living conditions were worse even than we feared. Terribly traumatised she could hardly communicate at the beginning of her stay in our house. With time, we got to know each other - when Catherine joined us she was our guest, but when she left us in November 2019 we had become friends. We see each other once a month; we give her material support and encourage her in a spirit of compassion and solidarity based on our Christian belief that everybody is created in the image of God. We hope that the UK government will not refuse her asylum claim. May she get the necessary means to support herself and lead a life as a respected woman in British society.

One member of the Secular Institute of St Boniface, Barbara von Alten, is employed as a Youth Worker by the YMCA/Youth Office (registered Charity N• 250118).

Due to the effects of COVID 19 the activities of the charity during 2021 were much diminished.

Further information about the charitable activities of the Secular Institute of Saint Boniface can be found in the Annual Report of the Institute: [www. Institute-St-Bonifatius.de](http://www.Institute-St-Bonifatius.de)

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

The net outgoing resources for the year ended 31 December 2021 total £99,621 (2020: £2,730). The Institute held £50,006 (2020: £142,398) in both bank and cash balances as at 31 December 2021 and, in the Trustees opinion, this level is sufficient to enable them to continue to pursue their charitable activities in the future.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to approximately 1 year's expenditure excluding donations. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is controlled by its governing document, a trust deed dated 20 September 1977 and constitutes and unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Miss Maria Lohre

Miss Adelheid von Oy

Mrs Patricia Tobin

Miss Kerstin Brueggenolte

The power to appoints new trustees lies with the superior, who also has the power to remove a trustee from their position.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Trustees have given consideration to the Charities SORP ('Statement of Recommended Practice') Committee's advice in its publication 'Implications of COVID-19 Control Measures and Charity Financial Reporting' and to the risks arising as a result of the coronavirus pandemic. The Charity is actively monitoring and managing the situation as it develops. We have adapted our operations and consider that the Charity has adequate reserves and committed future grants from supportive and solvent funders.

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



Miss Maria Lohre

Trustee

Dated: 27 October 2022

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

I report to the trustees on my examination of the financial statements of The English Region of the Secular Institute of St Boniface (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

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

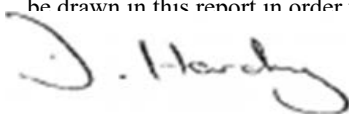
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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 charity 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.



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
Ground Floor
1 - 7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 28 October 2022

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Total 2020 £
Income from:							
Donations and gifts	3	635	-	635	96	-	96
<u>Charitable activities</u>							
Promote charitable, social and religious work	4	56,394	-	56,394	46,812	-	46,812
Investments	5	2	-	2	134	-	134
Total income		<u>57,031</u>	<u>-</u>	<u>57,031</u>	<u>47,042</u>	<u>-</u>	<u>47,042</u>
Expenditure on:							
<u>Charitable activities</u>							
Promote charitable, social and religious work	6	151,877	4,775	156,652	44,997	4,775	49,772
Total charitable expenditure		<u>151,877</u>	<u>4,775</u>	<u>156,652</u>	<u>44,997</u>	<u>4,775</u>	<u>49,772</u>
Net outgoing resources before transfers		(94,846)	(4,775)	(99,621)	2,045	(4,775)	(2,730)
Gross transfers between funds		<u>70,000</u>	<u>(70,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net expenditure for the year/ Net movement in funds		(24,846)	(74,775)	(99,621)	2,045	(4,775)	(2,730)
Fund balances at 1 January 2021		<u>70,657</u>	<u>209,762</u>	<u>280,419</u>	<u>68,612</u>	<u>214,537</u>	<u>283,149</u>
Fund balances at 31 December 2021		<u><u>45,811</u></u>	<u><u>134,987</u></u>	<u><u>180,798</u></u>	<u><u>70,657</u></u>	<u><u>209,762</u></u>	<u><u>280,419</u></u>

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

All income and expenditure derive from continuing activities.

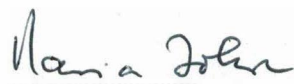
THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	10		135,405		139,955
Current assets					
Debtors	11	1,496		1,573	
Cash at bank and in hand		50,006		142,398	
		<u>51,502</u>		<u>143,971</u>	
Creditors: amounts falling due within one year	12	(6,109)		(3,507)	
Net current assets			<u>45,393</u>		<u>140,464</u>
Total assets less current liabilities			<u>180,798</u>		<u>280,419</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	13	134,987		209,762	
General unrestricted funds		<u>45,811</u>		<u>70,657</u>	
			<u>180,798</u>		<u>280,419</u>
			<u>180,798</u>		<u>280,419</u>

The financial statements were approved by the Trustees on 27 October 2022



Miss Maria Lohre
Trustee

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

The English Region of the Secular Institute of St Boniface is a charity and their registered charity number is 274461.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, 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 charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective 1 April 2005 which has since been withdrawn.

1.2 Going concern

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

1.3 Income

Donations and gifts are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

Income from Investments and other income is included in the SOFA in the year in which it is receivable.

Charitable activity income includes sisters income and is recognised in the period to which it relates which is when the charity becomes entitled to the resource.

1.4 Expenditure

Expenditure is recognised in the period in which the charity has incurred the expense and the amount can be measured with reasonable certainty.

Costs are attributable to the Institutes principal activities and have been allocated between donations to fund mission work in developing countries via their motherhouse Institute St. Bonifatius e.V. in Detmold and costs of activities for charitable objectives which relates to all costs of running the institution. One Charitable activity has been identified by the trustees.

1.5 Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	2.5% Straight line
Fixtures, fittings & equipment	20% Straight line

All assets costing more than £500 are capitalised.

1.6 Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (Continued)

1.7 Financial instruments

The trust only has financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments comprise bank loans which are subsequently measured at the carrying value plus accrued interest less repayments.

1.8 Taxation

As a charity, the organisation is not subject to corporation tax or any taxes on income and gains arising from its charitable activities.

1.9 Fund accounting

Unrestricted funds are available for the use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Further explanation of the nature and purpose of each designated fund is included in the notes to the financial statements.

1.10 Debtors

Debtors are recognised at the settlement amount due.

1.11 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

2 Critical accounting estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

Accruals

Management has made estimates and established accruals in respect of potential liabilities as at the balance sheet date.

Depreciation

Management has made assumptions and estimated depreciation rates in respect of showing a true and fair view of the assets at the balance sheet date.

3 Donations and gifts

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Donations and gifts	635	96

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activities

	Promote charitable, social and religious work 2021 £
Income from Sisters	19,980
Rental income	36,414
	<u>56,394</u>

	Promote charitable, social and religious work 2020 £
Income from Sisters	20,002
Rental income	26,810
Other income	-
	<u>46,812</u>

5 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	2	134
	<u>2</u>	<u>134</u>

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

6 Charitable activities

	Promote charitable, social and religious work 2021 £	Promote charitable, social and religious work 2020 £
Depreciation and impairment	5,031	4,967
Rates and water	4,028	3,141
Insurance	1,818	487
Telephone	1,321	1,039
Postage and stationary	929	768
Other donations paid	100,824	762
Travelling	3,383	2,540
Medical costs	2,061	593
Subscriptions	370	130
Maintenance costs building	16,128	12,766
Household consumables	9,439	8,527
Utilities	6,779	6,320
General expenses	381	2,799
Cultural costs	430	60
UK Entertainment	29	63
	<u>152,951</u>	<u>44,962</u>
Share of governance costs (see note 7)	3,701	4,810
	<u>156,652</u>	<u>49,772</u>
Analysis by fund		
Unrestricted funds - general	151,877	44,997
Unrestricted funds - designated	4,775	4,775
	<u>156,652</u>	<u>49,772</u>

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7 Support costs

	Support costs	Governance costs	2021	2020
	£	£	£	£
Accountancy	-	3,300	3,300	4,060
Legal and professional	-	360	360	750
Bank charges	-	41	41	-
	<u>-</u>	<u>3,701</u>	<u>3,701</u>	<u>4,810</u>
Analysed between				
Charitable activities	-	3,701	3,701	4,810
	<u>-</u>	<u>3,701</u>	<u>3,701</u>	<u>4,810</u>

Governance costs includes payments to the independent examiners of £2,760 (2020- £2,600) for independent examination fees.

8 Trustees

Some of the trustees are maintained by the charity and premises, meals and other living expenses are paid by the charity. None of the trustees (or any persons connected with them) received any remuneration during the year or receive any reimbursement of expenses other than those received as an acting member of the institute.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

9 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Total	-	-
	<u>-</u>	<u>-</u>

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

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

10 Tangible fixed assets

	Land and buildings £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 January 2021	191,015	11,230	202,245
Additions	-	480	480
	<u>191,015</u>	<u>11,710</u>	<u>202,725</u>
At 31 December 2021	191,015	11,710	202,725
Depreciation and impairment			
At 1 January 2021	51,253	11,037	62,290
Depreciation charged in the year	4,774	256	5,030
	<u>56,027</u>	<u>11,293</u>	<u>67,320</u>
At 31 December 2021	56,027	11,293	67,320
Carrying amount			
At 31 December 2021	<u>134,988</u>	<u>417</u>	<u>135,405</u>
At 31 December 2020	<u>139,762</u>	<u>193</u>	<u>139,955</u>

11 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Prepayments and accrued income	1,496	1,573
	<u>1,496</u>	<u>1,573</u>

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	6,109	3,507
	<u>6,109</u>	<u>3,507</u>

THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

13 Designated funds

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

	Balance at 1 January 2020	Resources expended	Balance at 1 January 2021	Resources expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£	£
Land & Building Fund	144,537	(4,775)	139,762	(4,775)	-	134,987
Welfare Fund	70,000	-	70,000	-	(70,000)	-
	<u>214,537</u>	<u>(4,775)</u>	<u>209,762</u>	<u>(4,775)</u>	<u>(70,000)</u>	<u>134,987</u>

The designated Land & Building fund represents the funds necessarily set aside for the charity's occupation of the land and buildings.

The designated welfare fund was set up with the funds necessarily set aside for the support of the sisters in their retirement.

14 Analysis of net assets between funds

	Unrestricted Funds 2021	Designated funds 2021	Total 2021	Unrestricted Funds 2020	Designated funds 2020	Total 2020
	£	£	£	£	£	£
Fund balances at 31 December 2021 are represented by:						
Tangible assets	418	134,987	135,405	193	139,762	139,955
Current assets/(liabilities)	45,393	-	45,393	70,464	70,000	140,464
	<u>45,811</u>	<u>134,987</u>	<u>180,798</u>	<u>70,657</u>	<u>209,762</u>	<u>280,419</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

16 Covid 19

At the date of approval of the accounts it has not been possible to quantify or ascertain with any certainty the financial impact of COVID-19. No adjustments have been made to any figures in the accounts as a result of the pandemic.