

**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

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<b>Trustees</b>	Miss Maria Lohre Miss Adelheid von Oy Mrs Patricia Tobin Miss Kerstin Brueggenolte
<b>Charity number</b>	274461
<b>Registered office</b>	Lioba House 44 Exeter Road London NW2 4SB
<b>Independent examiner</b>	Darren Harding ACA FCCA DChA 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

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# THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2021*

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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)

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# THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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### 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 Brueggelnte

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

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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).

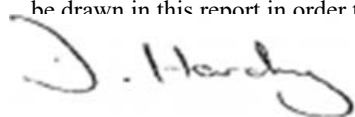
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### 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**

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

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

All income and expenditure derive from continuing activities.

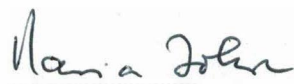
# THE ENGLISH REGION OF THE SECULAR INSTITUTE OF ST BONIFACE

## 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	
		51,502		143,971	
Creditors: amounts falling due within one year	12	(6,109)		(3,507)	
Net current assets			45,393		140,464
Total assets less current liabilities			180,798		280,419
Income funds					
Unrestricted funds					
Designated funds	13	134,987		209,762	
General unrestricted funds		45,811		70,657	
			180,798		280,419
			180,798		280,419

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

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#### 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**

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### **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**

	<b>Unrestricted funds general 2021 £</b>	<b>Unrestricted funds general 2020 £</b>
Donations and gifts	635	96
	<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 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	<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
	<hr/>	<hr/>
	152,951	44,962
Share of governance costs (see note 7)	3,701	4,810
	<hr/>	<hr/>
	156,652	49,772
	<hr/>	<hr/>
<b>Analysis by fund</b>		
Unrestricted funds - general	151,877	44,997
Unrestricted funds - designated	4,775	4,775
	<hr/>	<hr/>
	156,652	49,772
	<hr/>	<hr/>

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

### 11 Debtors

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

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

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

# 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.