

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	

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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.

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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 Brueggelnte

Miss Barbara von Alten

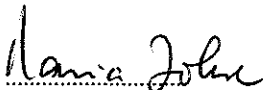
(Appointed 17 August 2025)

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.

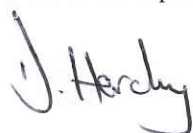
Independent examiner's statement

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

		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
	Notes						
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	<u>53,652</u>	<u>4,775</u>	<u>58,427</u>	<u>45,750</u>	<u>4,775</u>	<u>50,525</u>
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		<u>46,023</u>	<u>120,662</u>	<u>166,685</u>	<u>43,333</u>	<u>125,437</u>	<u>168,770</u>
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.

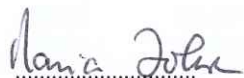
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BALANCE SHEET

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	
		54,400		52,624	
Creditors: amounts falling due within one year	14	(6,900)		(6,730)	
Net current assets			47,500		45,894
Total assets less current liabilities			163,420		166,685
The funds of the charity					
Unrestricted funds - general	16		47,533		46,023
Unrestricted funds - designated	15		115,887		120,662
			163,420		166,685

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
	52,132	48,132

5 Income from investments

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

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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 stationary	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>

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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>

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></u>	<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>

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

Previous year:

	At 1 January 2024 £	Resources expended £	At 31 December 2024 £
Land and Building Fund	125,437	(4,775)	120,662

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

Previous year:

	At 1 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
General funds	43,333	48,440	(45,750)	46,023

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
	47,533	115,887	163,420

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
	<u>46,023</u>	<u>120,662</u>	<u>166,685</u>

18 Related party transactions

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