

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 September 2021  
for  
DIVINE INNOCENCE TRUST

Ark Accountancy  
Chartered Certified Accountant  
31 Cheam Road  
Epsom  
Surrey  
KT17 1QX

DIVINE INNOCENCE TRUST

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for the Year Ended 30 September 2021

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Report of the Trustees  
for the Year Ended 30 September 2021

The trustees present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of 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**

**Objectives and aims**

The main aim of the Trust is the advancement of the Roman Catholic religion through the spirituality of Christ's Divine Innocence. The work of the Charity is for the benefit of all. Its work is based predominately in Kingston upon Thames, Surbiton and Bethlehem Farm, West Sussex. Through organised events, education, premises and various material assistance we aim to help any organisation or individual within the capacity of the Trust who needs spiritual or practical help. Particular emphasis is on the following: -

- Growing in the knowledge and practise of the Catholic Faith
- Promote study of the Catholic Faith.
- To work towards healing those who have been damaged by the circumstances of their lives.
- .Provide a supportive community and advice for all who want to pursue a formal systematic course of study in the Roman Catholic faith
- Foster co-operation between men and women in their separate and complimentary God given roles.
- Support of families and priests spiritually, financially and practically.
- Support those who wish to live the spiritual life of the Holy Family.
- To build up and carry out our work within a supportive community environment.

In line with the aims stated above the charity sought to carry out the following objectives this year.

- Organise days of Reparation on the First Friday of every month. This involves a walk of Christian witness, service of remembrance, and prayer.
- To support persons who have been involved in abortion, the knowledge of which remains confidential. To facilitate the process of spiritual healing caused by involvement in abortion.
- Monthly days of recollection and retreat for prayer, study and common meal.
- Support prayer groups and individuals in the UK and abroad who wish to have a deeper knowledge of Catholic Christianity, live the spirituality of Divine Innocence and participate in this work.
- Provision of two town houses and the Bethlehem Farm for the objectives and aims of the Charity.

**Significant activities**

The core activity of the charity is that of the promotion of the Catholic Faith through the spirituality of Divine Innocence. This involves the care of priests and families with particular attention to reconciliation and education.

Bethlehem Farm has been used and continues to be developed to serve the above objectives and aims of the Charity.

**Volunteers**

The charity relies on the services of volunteers to maintain the upkeep of its premises. On average 3 volunteers assist with the upkeep of Bethlehem Farm near Crawley and 3 volunteers assist with the premises in Adams Close, Surbiton..

## DIVINE INNOCENCE TRUST

### Report of the Trustees for the Year Ended 30 September 2021

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The work of the Divine Innocence Trust consisted of the following activities and provisions:

- Monthly days of Reparation. This involves a walk of Christian witness, service of remembrance, prayer and study.
- Monthly days of recollection and retreat for prayer, study and common meal.
- Visiting and supporting prayer groups and individuals in the UK and abroad who wish to have a deeper knowledge of Catholic Christianity, live the spirituality of Divine Innocence and participate in this work.
- Bethlehem Farm has a complete level one and two Atrium where the Catechesis of the Good Shepherd takes place.
- Short stay accommodation for individuals and families who wish to grow in the Catholic Faith and learn more about the spirituality of Divine Innocence.
- Talks and resources were provided to help individuals to begin or advance in study of the Catholic Faith.
- The printing of devotional books
- Provision of a small study and lending library for anyone who wishes to deepen their knowledge of the Catholic Faith through study.

#### **FINANCIAL REVIEW**

##### **Financial position**

This year the Charity's income was £62,647 (2020 £91,096) and expenditure £99,107 (2020 £100,6900. This resulted in a deficit of £36,460 (2020 deficit of £9,594).

The year ending 2021 saw a significant drop in income of £28,449 although the expenditure was at approximately the same level as the previous year. The economic effect of Covid pandemic may now be beginning to feed through and effecting the ability of our donors to support the work of the Charity. Rental income was down as the Savoy brothers were unable to pay the last two instalments of the Farm tenancy rent due to not getting the single farm payment. It does not benefit the Charity to end the tenancy as a mutually beneficial relationship has been built up. The tenancy has been renewed for a further three years. Future financial demands in the coming year are the employment of a part time administrative assistant, equipment for building up digital outreach, the fixed costs and maintenance associated with the Bethlehem Farm.

##### **Reserves policy**

##### **Reserves policy**

The reserves policy of the charity is to try and maintain at least six months of expenditure as reserves.

#### **FUTURE PLANS**

We continue to try and find ways to make known the message of Christ Divine Innocence. This will expand our support base both financially but also for volunteers. The older age of most of our benefactors and volunteers means we must prioritise reaching new people, so the gradual expansion of digital media is essential. This year we began a Youtube channel, Facebook page and Instagram account.

A large part of the agricultural land at Bethlehem farm is now being rented on a Farm Business Tenancy and providing some income. A more manageable proportion of land has been retained under direct farming control of the Divine Innocence Trust. With the stable pattern of expenditure and falling income it will be necessary to review our fixed and variable costs to identify where savings can be made.

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

##### **Governing document**

The charity was established by trust Deed on 6th May 1987 as amended by supplemental Deed on 9th February 2007. Its governing document is its trust documentation.

##### **Recruitment and appointment of new trustees**

Under a supplemental deed dated 9.2.07 the existing trustees of the charity appointed 'The Family of Divine Innocence Company Limited' as the sole trustee of Divine Innocence Trust.

## DIVINE INNOCENCE TRUST

### Report of the Trustees for the Year Ended 30 September 2021

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Organisational structure**

The Directors of The Family of Divine Innocence Company Limited consist of long standing members of the community of Divine Innocence. There are eight at present but there must never be less than three.

Directors of the Corporate Trustee when appointed are directed to study the Charity Commission's guidance for charity trustees so as to be familiar with their duties towards the Charity. Where necessary experts and appropriate professionals will be consulted or employed to assist the Corporate Trustee in carrying out its legal obligations.

The Family of Divine Innocence Company Limited must meet twice a year when the work of the Charitable Trust will be an agenda item. There is also a specific annual Trustee meeting. There is a monthly management meeting and any Director may call for an Extraordinary General meeting at any time.

### **Related parties**

The sole trustee of Divine Innocence Trust is the corporate trustee The Family of Divine Innocence Company Limited. The directors of this company are Patricia de Menezes, Katherine Fox, James Mulloy and Patricia Amanpour, Subash De Menezes, Patrick Kelly, Marc Savoy and Christine Goddard.

### **Public Benefit**

The Corporate Trustee believes the work of the Charity is for the benefit of the public. A review of the Objectives, Activities, Achievement and Performance demonstrate the Public Benefit of the work of the Divine Innocence Trust.

Although the main beneficiaries are Roman Catholics our facilities, places of prayer and services are open to all and we encourage our members to invite all who wish to participate. Publications and religious items are sold with the smallest margin possible above cost the aim is not profit but widest availability. There are no fees for the facilities of the Trust although voluntary donations are accepted.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

296780

### **Principal address**

PO Box 676A  
Surbiton  
Surrey  
KT5 8WR

### **Trustees**

The Trustee of the Charity is 'The Family of Divine Innocence Company Limited', company number 5720055, limited by guarantee. Mrs Patricia de Menezes, a director of the company, is authorised to sign the Trustees' Annual Report and the Balance Sheet as a representative of the Corporate Trustee.

### **Independent Examiner**

Ark Accountancy  
Chartered Certified Accountant  
31 Cheam Road  
Epsom  
Surrey  
KT17 1QX

### **Bankers**

National Westminster Bank plc  
10 Victoria Road  
Surbiton  
Surrey  
KT6 4JY

DIVINE INNOCENCE TRUST

Report of the Trustees  
for the Year Ended 30 September 2021

Approved by order of the board of trustees on 27 July 2022 and signed on its behalf by:

A handwritten signature in black ink, reading "P M De Menezes". The signature is written in a cursive style with a small dot at the end.

Mrs P M De Menezes - Trustee

Independent Examiner's Report to the Trustees of  
DIVINE INNOCENCE TRUST

**Independent examiner's report to the trustees of DIVINE INNOCENCE TRUST**

I report to the charity trustees on my examination of the accounts of DIVINE INNOCENCE TRUST (the Trust) for the year ended 30 September 2021.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mary E Ryan  
FCCA  
Ark Accountancy  
Chartered Certified Accountant  
31 Cheam Road  
Epsom  
Surrey  
KT17 1QX

28 July 2022

DIVINE INNOCENCE TRUST

Statement of Financial Activities  
for the Year Ended 30 September 2021

	Notes	Unrestricted fund £	Restricted fund £	30.9.21 Total funds £	30.9.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		49,770	-	49,770	80,954
<b>Charitable activities</b>					
Promotion of the Catholic faith		12,062	-	12,062	6,884
Investment income	2	815	-	815	3,258
<b>Total</b>		<u>62,647</u>	<u>-</u>	<u>62,647</u>	<u>91,096</u>
<b>EXPENDITURE ON</b>					
Raising funds		-	-	-	6,267
<b>Charitable activities</b>					
Promotion of the Catholic faith		99,107	-	99,107	94,423
<b>Total</b>		<u>99,107</u>	<u>-</u>	<u>99,107</u>	<u>100,690</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(36,460)</u>	<u>-</u>	<u>(36,460)</u>	<u>(9,594)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		687,722	1,000,000	1,687,722	1,697,316
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>651,262</u>	<u>1,000,000</u>	<u>1,651,262</u>	<u>1,687,722</u>



DIVINE INNOCENCE TRUST

Balance Sheet  
30 September 2021

	Notes	Unrestricted fund £	Restricted fund £	30.9.21 Total funds £	30.9.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	539,997	-	539,997	545,380
Heritage assets	7	-	1,100,000	1,100,000	1,100,000
		<u>539,997</u>	<u>1,100,000</u>	<u>1,639,997</u>	<u>1,645,380</u>
<b>CURRENT ASSETS</b>					
Stocks	8	14,168	-	14,168	14,238
Debtors	9	10,518	-	10,518	4,957
Cash at bank and in hand		88,427	-	88,427	127,284
		<u>113,113</u>	<u>-</u>	<u>113,113</u>	<u>146,479</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(1,848)	-	(1,848)	(4,137)
		<u>111,265</u>	<u>-</u>	<u>111,265</u>	<u>142,342</u>
<b>NET CURRENT ASSETS</b>					
		<u>111,265</u>	<u>-</u>	<u>111,265</u>	<u>142,342</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		651,262	1,100,000	1,751,262	1,787,722
<b>CREDITORS</b>					
Amounts falling due after more than one year	11	-	(100,000)	(100,000)	(100,000)
		<u>651,262</u>	<u>1,000,000</u>	<u>1,651,262</u>	<u>1,687,722</u>
<b>NET ASSETS</b>					
		<u>651,262</u>	<u>1,000,000</u>	<u>1,651,262</u>	<u>1,687,722</u>
<b>FUNDS</b>	13				
Unrestricted funds				651,262	687,722
Restricted funds				1,000,000	1,000,000
<b>TOTAL FUNDS</b>				<u>1,651,262</u>	<u>1,687,722</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 July 2022 and were signed on its behalf by:

*P M De Menezes*

P M De Menezes - Trustee

## DIVINE INNOCENCE TRUST

### Notes to the Financial Statements for the Year Ended 30 September 2021

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. Items of equipment with a purchase price of £250 or less are not capitalised. The rates applied per annum are as follows:

Office Equipment	33% reducing balance
Items used in worship	10% cost
Motor vehicles	15% reducing balance
Freehold land and buildings	nil

No depreciation has been applied to freehold property as the properties are maintained to such a standard that the estimated residual value is not less than cost.

##### **Heritage assets**

During 2010/11 a farm was donated to the charity. The transfer of this property was registered on 8.3.11 and the market value, including surrounding lands of 100 acres, was shown on the completion of registration by the Land Registry at a market value of £1,100,000. The farm is known as Bethlehem Farm, and has been used for some years by Divine Innocence Trust. As the farm is a 16th century listed building and the terms of the transfer prohibit it being sold it is considered as a heritage asset that is a permanent endowment of the charity.

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

## DIVINE INNOCENCE TRUST

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021

### **1. ACCOUNTING POLICIES - continued**

#### **Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

#### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### **2. INVESTMENT INCOME**

	30.9.21	30.9.20
	£	£
Rents received	815	3,258
	<u>          </u>	<u>          </u>

### **3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

#### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

### **4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	30.9.21	30.9.20
	2	2
Direct charitable	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

### **5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	80,954	-	80,954
<b>Charitable activities</b>			
Promotion of the Catholic faith	6,884	-	6,884
Investment income	3,258	-	3,258
<b>Total</b>	<u>91,096</u>	<u>-</u>	<u>91,096</u>
<b>EXPENDITURE ON</b>			
Raising funds	6,267	-	6,267
<b>Charitable activities</b>			
Promotion of the Catholic faith	94,423	-	94,423

# DIVINE INNOCENCE TRUST

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021

## 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Total</b>	100,690	-	100,690
<b>NET INCOME/(EXPENDITURE)</b>	(9,594)	-	(9,594)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	697,316	1,000,000	1,697,316
<b>TOTAL FUNDS CARRIED FORWARD</b>	687,722	1,000,000	1,687,722

## 6. TANGIBLE FIXED ASSETS

	Freehold property £	Worship items £	Fixtures, fittings, plant & office equipment £	Motor vehicles £	Totals £
<b>COST</b>					
At 1 October 2020 and 30 September 2021	511,137	22,517	60,715	53,567	647,936
<b>DEPRECIATION</b>					
At 1 October 2020	-	22,517	59,368	20,671	102,556
Charge for year	-	-	448	4,935	5,383
At 30 September 2021	-	22,517	59,816	25,606	107,939
<b>NET BOOK VALUE</b>					
At 30 September 2021	511,137	-	899	27,961	539,997
At 30 September 2020	511,137	-	1,347	32,896	545,380

Freehold property consists of 13 and 14 Adams Close, Surbiton, Surrey costing £369,989. These properties are situated on the site of the Manor House convent.

The properties at 13 and 14 Adams Close are situated on the site of the Manor House convent which is of special religious significance to the benefactors of the Divine Innocence Trust the intention is eventually to buy more properties in this area and build a church, using funds donated for this purpose. These funds were previously held in a restricted fund as deferred income but this has now been released as the funds have been used to purchase the land at Staplefield. As it is not envisaged that these properties will ever be sold the trustees do not feel it appropriate to depreciate or revalue them. They are maintained at such a standard as to facilitate the work of the charity. It is possible that their current market value may be in the order of £750,000 each but no professional valuation has been done. During the year one has been tenanted by Mrs Patricia de Menezes, a director of the trustee company resides at various intervals in a caretaker capacity on the top floor of 14 Adams Close.

DIVINE INNOCENCE TRUST

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021

**7. HERITAGE ASSETS**

	Total £
<b>MARKET VALUE</b>	
At 1 October 2020 and 30 September 2021	1,100,000
<b>NET BOOK VALUE</b>	
At 30 September 2021	1,100,000
At 30 September 2020	1,100,000

**8. STOCKS**

	30.9.21	30.9.20
	£	£
Stocks	14,168	14,238

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.21	30.9.20
	£	£
Tax on gift aid	6,251	1,526
Prepayments	4,267	3,431
	10,518	4,957

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.21	30.9.20
	£	£
Trade creditors	(1,027)	(1,125)
Taxation and social security	1,145	(157)
Other creditors	1,730	5,419
	1,848	4,137

**11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	30.9.21	30.9.20
	£	£
Other creditors	100,000	100,000

**12. LOANS**

An analysis of the maturity of loans is given below:

	30.9.21	30.9.20
	£	£
Amounts falling due between two and five years:		
Other loans - 2-5 years	100,000	100,000

DIVINE INNOCENCE TRUST

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021

13. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
<b>Unrestricted funds</b>			
General fund	687,722	(36,460)	651,262
<b>Restricted funds</b>			
House Fund	1,000,000	-	1,000,000
<b>TOTAL FUNDS</b>	<u>1,687,722</u>	<u>(36,460)</u>	<u>1,651,262</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	62,647	(99,107)	(36,460)
<b>TOTAL FUNDS</b>	<u>62,647</u>	<u>(99,107)</u>	<u>(36,460)</u>

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
<b>Unrestricted funds</b>			
General fund	697,316	(9,594)	687,722
<b>Restricted funds</b>			
House Fund	1,000,000	-	1,000,000
<b>TOTAL FUNDS</b>	<u>1,697,316</u>	<u>(9,594)</u>	<u>1,687,722</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	91,096	(100,690)	(9,594)
<b>TOTAL FUNDS</b>	<u>91,096</u>	<u>(100,690)</u>	<u>(9,594)</u>

## DIVINE INNOCENCE TRUST

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021

### **13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.19 £	Net movement in funds £	At 30.9.21 £
<b>Unrestricted funds</b>			
General fund	697,316	(46,054)	651,262
<b>Restricted funds</b>			
House Fund	1,000,000	-	1,000,000
<b>TOTAL FUNDS</b>	<u>1,697,316</u>	<u>(46,054)</u>	<u>1,651,262</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	153,743	(199,797)	(46,054)
<b>TOTAL FUNDS</b>	<u>153,743</u>	<u>(199,797)</u>	<u>(46,054)</u>

### **14. RELATED PARTY DISCLOSURES**

The charity provided the premises at Adams Close rent-free to the company 'The Family of Divine Innocence Co Ltd' which is now dormant.

An interest free loan was given to the Charity in 2012 of £100k by Marc Savoy, Director of the Family of Divine Innocence Co Ltd. There are no conditions on this loan.