

Regina Coeli House

Northern Ireland · Charity number 106751

Details

Status Overdue

Registered 2017-09-04

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

Contact

Address 8-10 Lake Glen Avenue
Belfast
BT11 8fe
BT11 8FE

Phone 02890612473

Email reginacoeli@btinternet.com

Activities

Purposes: (a) to carry on for the benefit of the community the provision of accommodation for women 18 years and over who are homeless upon terms appropriate to their means. In particular the Hostel shall provide accommodation for homeless women who suffer other disadvantages, inter alia, addiction to alcohol, drugs, gambling that render them unable to secure other accommodation; (b) to promote the welfare and well-being of all its residents irrespective of race, creed, sexual orientation, religion or political opinion; (c) to foster the conditions within the Hostel that will empower the residents to help themselves through the establishment of a homely, caring and supportive environment in which to live; (d) to promote the welfare and well-being of all residents and in particular to work to improve their health, education, training and to foster their spiritual and personal development; (e) to encourage a spirit of self-help and self-development through the maintenance of a patient, caring and supportive environment (f) to establish within the Hostel a Catholic ethos which respects the dignity of every person and which is based on the practical aspects of Christian ethics and Catholic social doctrine on poverty, homelessness and the person (g) to encourage and promote the embracing and deepening of a faith in Christ as an object and means of improving the welfare and well-being of all residents (h) to encourage and promote education and training as a means of improving the welfare and well-being of all residents (i) to work to relieve poverty, its causes and consequences among all residents.

What the charity does: The prevention or relief of poverty, The advancement of religion, The advancement of health or the saving of lives, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works:

Accommodation/housing, Advice/advocacy/information, Counselling/support, Medical/health/sickness, Relief of poverty, Religious activities

Who the charity helps: Addictions (drug/solvent/alcohol abuse),Homelessness,Mental health,Specific areas of deprivation,Women

Finances

Period end	Income	Expenditure	Assets	Employees
2020-03-31	£401,555	£484,667	£347,468	22

Trustees

Name	Role	Appointed
Mr Tony Fitzsimons		
Ms Bronagh O Connell		
Sister Mary Joseph Catney		

Regina Coeli House

Northern Ireland - Charity number 106751

Accounts

CHARITY NUMBER: 106751

**REPORT OF THE TRUSTEES
AND
UNAUDITED FINANCIAL
STATEMENTS FOR THE
YEAR ENDED 31 MARCH 2020
FOR
REGINA COELI HOSTEL**

REGINA COELI HOSTEL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

	Page
Report of the Trustees	2 - 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 - 12
Detailed Statement of Financial Activities	13 - 14

REGINA COELI HOSTEL**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102).

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No 106751

Principal address 8-10 Lakeland Avenue
Andersonstown Road, Belfast, BT 11 8FE

Trustees

Mr H A Fitzsimons	Chairperson
Mr J Cassidy	Secretary
Mr M McCurley	Treasurer
Sister M J Catney	
Sister R M Curran	
Ms A D'Arcy	
Mr P Doherty	
Mr M Dummigan	
Mr W Higgins	
Mr B McGuinness	

Independent examiner McCaffrey & Co, Chartered Accountants
15a Donegall Pass, Belfast BT7 1DQ.

Bank First Trust Bank, 11-15 Donegall Square North, Belfast, BT1 5GB

OBJECTIVES AND ACTIVITIES

The purposes of the charity are to provide Belfast based temporary accommodation for homeless women from the ages of 18 up, by providing a safe and secure environment for the residents with appropriate levels of staff cover and pastoral care. The hostel provides accommodation for 21 women and accommodation includes 4 rooms with disabled access. An emergency room is also available.

REGINA COELI HOSTEL

REPORT OF THE TRUSTEES continued FOR THE YEAR ENDED 31 MARCH 2020

As well as providing temporary accommodation, the Hostel provides advice and assistance to all residents by allocating each resident a keyworker who will help with primary health care, budgeting, debt management, mental health issues, substance misuse issues and future resettlement.

Regina Coeli Trustees recognise that to achieve these objectives it must develop innovative and effective policies and procedures and work in partnership with a range of organisations and individuals, to assist both those who are homeless and to prevent homelessness amongst those who are vulnerable and in danger.

The hostel's range of services is now extensive and includes not only frontline outreach, hostel and supported temporary and longer-term accommodation, but includes life-skills coaching, education, counselling and training. It is ideally placed within society to develop these services further for those in need.

Regina Coeli House acknowledges that its services are directed towards assisting those homeless women, who are unlikely to be able to resolve their homelessness problem without intervention of skilled support staff. It aims to encourage and foster a spirit of self-help and self-reliance.

The development of the spiritual dimension of the person is fundamental to the outlook of Regina Coeli. It is also a vital ingredient in the recovery of those with problems of addiction and empirical evidence suggests that it is beneficial to a happy and contented life. An oratory is available where religious services are held to which all the guests are invited.

Regina Coeli House is not in direct competition with other support charities or bodies. It will always work in conjunction with partner charities and bodies offering all those in need the best support available.

In setting our objectives and planning our activities for the year, the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

ACHIEVEMENTS AND PERFORMANCE

The Hostel has provided temporary accommodation to homeless women since 1938.

The hostel is a refuge for homeless women, many of whom have a history of rough sleeping and alcohol or substance misuse and frequently present challenging behaviour.

REGINA COELI HOSTEL

REPORT OF THE TRUSTEES continued FOR THE YEAR ENDED 31 MARCH 2020

In the year to March 2020, Regina Coeli has provided support to 245 (2019: 235), homeless women. Each woman presented their own unique needs and risks, which are assessed during the application process and continuously assessed during the first week of their stay in Regina. These assessments provide the basis for individual support plans. The end goal being that the women are re-housed successfully with external floating support in place.

The Trustees and Management Committee have assessed the major risks to which the charity is exposed, those relating to the operations and finances of the hostel and is satisfied that systems are in place to manage the hostel's exposure to major risks excluding those relating to finance. The Trustees, at regular meetings, are constantly reviewing viability and taking steps to correct adverse variances.

The Trustees are mindful of risks relating to the global pandemic and anticipate mitigations evolving over time.

FINANCIAL REVIEW

Regina Coeli House receives funds via the Northern Ireland Housing Executive for support of its guests. Rental Income contributes to Landlord functions such as maintenance and support of the building. Funds are also received from a charge made to the guests and from charitable donations from time to time.

The Project leases the building from Legion of Mary.

Income received during the year from Supporting People, Housing Benefit, guests' charges, charitable donations and investment income amounted to £401,555 (2019, £403,573). Expenditure during the year was £484,667 (2019, £458,564) resulting in a net deficit of £83,112 (2019, deficit £54,991) in the year.

The Trustees are acting to remove operating deficits and place Regina Coeli House on a sound financial foundation. Cost reducing policies have been implemented especially staff costs and services purchased. The half year effects of these savings will be reflected in year end 2021 accounts.

REGINA COELI HOSTEL

REPORT OF THE TRUSTEES continued FOR THE YEAR ENDED 31 MARCH 2020

The Trustees have reviewed the reserves of the charity and strives to ensure it has adequate reserves to cover any unforeseen expenditure in the future. It is desirable to maintain reserve levels which would equate to approximately six months of expenditure, thus safeguarding service delivery on an annual basis. Whilst the Charity is in deficit , with support from its major creditor, Legion of Mary, the charity has funds available that equate to approximately five months of expenditure.

It is a major objective to increase reserves beyond the six-month target.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is an unincorporated trust and operating in accordance with a constitution amended on 29th October 2019.

Regina Coeli House is a not-for-profit hostel with charitable status that works with homeless women principally in Belfast. The hostel has as its objectives the advancement of Christian ideals and education, the relief of poverty and the ending of homelessness. Regina Coeli House is an independent organisation with close relationships to the Legion of Mary. The Legion of Mary have the right to nominate several Trustees.

Trustees shall be appointed for 2 years when the appointments may be renewed. An appointment must be made if the number of trustees fall below four with a maximum of twelve.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Volunteers

The hostel is in the happy position of having many volunteers who give of their time and effort to help in the hostel particularly in the evenings and weekends. The Trustees are greatly indebted to these volunteers for their commitment and support.

The trustees approved the trustees report above.

Signed on behalf of the charity's trustees

Trustee Mr H A Fitzsimons

Position Chairperson

Date 25 January 2021

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
REGINA COELI HOSTEL**

I report on the accounts of the Trust for the year ended 31 March 2020 which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required under section 65(2) of the Charities Act for this year and that an independent examination is required. Having satisfied myself that the charity is not subject to an audit, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the General Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the General Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

My role is to state whether any material matters have come to my attention giving cause to believe:

- 1 That the accounting records were not kept in accordance with section 63 of the Charities Act.
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of the Charities Act
- 4 That there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants Ireland which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Ciaran McNally - FCA

McCaffrey & Co

15a Donegall Pass

Belfast

BT7 1DQ

Date

25 January 2021

REGINA COELI HOSTEL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020

CHARITY NUMBER: 106751

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
Notes	£	£	£	£
INCOMING RESOURCES				
Income from				
Donations	8,613	0	8,613	12,265
Charitable activities	126,050	266,892	392,941	391,272
Other trading activities	0	0	0	36
Investments	0	0	0	0
Total incoming resources	134,663	266,892	401,555	403,574
RESOURCES EXPENDED				
Raising funds				
Charitable activities	147,953	335,918	483,871	458,564
Other	797	0	797	0
Total resources expended	148,750	335,918	484,667	458,564
NET INCOMING/(OUTGOING) RESOURCES	(14,086)	(69,026)	(83,112)	(54,990)
RECONCILIATION OF FUNDS				
Total funds brought forward	123,980	(192,885)	(68,906)	(13,916)
Transfer between funds		0		
TOTAL FUNDS CARRIED FORWARD	109,894	(261,911)	(152,018)	(68,905)

REGINA COELI HOSTEL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020

	Unrestricted funds	Restricted funds	2020 Total funds	2019 Total funds
Notes	£	£	£	£
CURRENT ASSETS				
Debtors	3,370		3,370	5,238
Other debtors	(446)	663	217	781
Prepayments	1,525	975	2,500	2,530
Bank account	445,227		445,227	414,639
Cash on hand	1,608		1,608	1,235
	<u>451,284</u>	<u>1,638</u>	<u>452,922</u>	<u>424,423</u>
CREDITORS				
Bank overdraft		(257,471)	(257,471)	(192,227)
Creditors	(20,501)	(3,206)	(23,707)	(7,777)
PAYE/NI	(1,155)		(1,155)	0
Pension	0		0	0
Other creditors	(147)		(147)	0
Accruals	(4,858)	(2,872)	(7,730)	(19,396)
Legion of Mary	(314,729)		(314,729)	(273,929)
	<u>(341,391)</u>	<u>(263,549)</u>	<u>(604,940)</u>	<u>(493,329)</u>
NET ASSETS/(LIABILITIES)	<u>109,893</u>	<u>(261,911)</u>	<u>(152,018)</u>	<u>(68,906)</u>
FUNDS				
Unrestricted Funds			109,894	123,980
Restricted Funds			<u>(261,911)</u>	<u>(192,886)</u>
TOTAL FUNDS			<u>(152,018)</u>	<u>(68,906)</u>

The financial statements were approved by the Trustees on 25 January 2021 and were signed on their behalf by

Mr H A Fitzsimons
Chairperson

**REGINA COELI HOSTEL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2020**

1 Accounting Policies

Basis of preparation

Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102).

Fund Accounting

Restricted funds

These are available for use subject to restrictions imposed by the donor or through the terms of an appeal.

Unrestricted funds

These are available for use at the discretion of the trustees in furtherance of the general objects of the charity

Income

Recognition of income

Income is included when the charity becomes entitled to, and is virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Volunteer Help

The value of any volunteer help received is not included in the accounts.

Expenditure

Recognition of expenditure

Expenditure is recognised on an accruals basis. Expenditure includes VAT and is reported as part of the expenditure to which it relates.

Expenditure on charitable activities

These comprise the costs incurred by the Charity in the delivery of its activities and services in furtherance of its objects, including the making of grants and governance costs.

Governance costs

These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure

These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

**REGINA COELI HOSTEL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2020**

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Trustee remuneration and expenses

Remuneration

No trustees have been paid remuneration in the current or prior periods.

Expenses

One or more of the trustees has been paid expenses in the current or prior periods.

	2020	2019
	Number	Number
Number of trustees paid expenses	2	0
The nature of the reimbursed expenses - travel and out of pocket.		
	£	£
Total expenses reimbursed to trustees	797	0

**REGINA COELI HOSTEL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2020**

MOVEMENT IN FUNDS

	At 01/04/19 £	Net Movement in funds £	Transfer of funds £	At 31/03/20 £
Unrestricted funds				
General fund	123,980	(14,086)	0	109,894
Restricted funds				
NIHE Support	(195,885)	(69,026)	0	(264,911)
Rosemary Steven	3,000	0	0	3,000
TOTAL FUNDS	(68,906)	(83,112)	0	(152,018)

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

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	134,663	(148,750)	(14,086)
Restricted funds			
NIHE Support	266,892	(335,918)	(69,026)
Rosemary Steven	0		0
	401,555	(484,667)	(83,112)

**REGINA COELI HOSTEL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2020**

Related party disclosures

	2020	2019
	£	£
Legion of Mary		
Payments made during the year		
Management fee	22,800	22,800
Rent	18,000	18,000
Other		(2,520)
Payments made to associated Legion of Mary charities	0	0
Creditor - Legion of Mary	(314,729)	(273,929)
Interest free and repayable on demand.		

Regina Coeli Hostel can only continue to operate due to the continuing support of Legion of Mary and who have given assurances that the monies due to it will not be demanded for the next two to three years.

**REGINA COELI HOSTEL
DETAIL STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020**

	Unrestricted Funds 2020	Restricted Funds 2020	Total Funds 2020	Total Funds 2019
INCOMING RESOURCES				
Donations				
Gifts	0		0	0
Donations	4,839		4,839	11,030
Minister Social Dev	3,775		3,775	1,235
	<u>8,613</u>	<u>0</u>	<u>8,613</u>	<u>12,265</u>
Charitable activities				
Residents contributions	37,991		37,991	38,431
NIHE Support	0	265,783	265,783	265,783
NIHE Support - Temporary Fund	0	1,108	1,108	0
NIHE housing benefit	88,059		88,059	87,058
	<u>126,050</u>	<u>266,892</u>	<u>392,941</u>	<u>391,272</u>
Other trading activities				
Clothes	0		0	36
Sundry	0		0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>36</u>
Investments			0	0
Total Income	<u>134,663</u>	<u>266,892</u>	<u>401,555</u>	<u>403,573</u>
Total resources expended	147,953	335,918	483,871	458,564
Net Income	<u>(13,290)</u>	<u>(69,026)</u>	<u>(82,316)</u>	<u>(54,991)</u>

REGINA COELI HOSTEL
DETAIL STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020

	Unrestricted Funds 2020	Restricted Funds 2020	Total Funds 2020	Total Funds 2019
Expenditure on				
Raising funds	0	0	0	0
Charitable activities				
Wages	26,164	260,894	287,058	264,769
Social security	1,312	13,081	14,393	12,350
Pension	421	4,197	4,618	2,567
Agency Staff and Morning Star wages recharge	0	4,974	4,974	6,261
Management fee	3,420	19,380	22,800	22,800
Food	28,017	0	28,017	26,136
Rent	18,000	0	18,000	18,000
Water rates	0	3,638	3,638	4,721
Telephone	402	2,279	2,681	5,828
Light and heat	16,143	0	16,143	17,195
Postage and stationery	545	3,089	3,634	2,980
Travel expenses	82	465	547	1,066
Household and cleaning	7,163	0	7,163	6,654
Insurance	6,685	4,274	10,959	10,927
Repairs and renewals	20,219	0	20,219	18,398
Subscriptions and licences	0	0	0	0
Training and uniforms	6,532	0	6,532	4,119
Leasing	792	0	792	701
Residents expenses	2,372	0	2,372	988
Sundries	978	0	978	1,551
Bad debts	4,430	0	4,430	6,990
Bank charges	810	0	810	760
	<u>144,486</u>	<u>316,272</u>	<u>460,758</u>	<u>435,761</u>
Legal and professional costs				
Accountancy and Audit	2,318	13,133	15,450	7,050
Legal and professional	1,149	6,513	7,663	15,753
	<u>3,467</u>	<u>19,646</u>	<u>23,113</u>	<u>22,803</u>
Total of expenditure on charitable activities	<u>147,953</u>	<u>335,918</u>	<u>483,871</u>	<u>458,564</u>
Other expenditure				
Trustees Expenses	797	0	797	0
Total other expenditure	<u>797</u>	<u>0</u>	<u>797</u>	<u>0</u>
Total resources expended	<u>147,953</u>	<u>335,918</u>	<u>483,871</u>	<u>458,564</u>

Regina Coeli House

Northern Ireland - Charity number 106751

Accounts

CHARITY REGISTRATION NUMBER: 106751

Regina Coeli Hostel
Financial Statements
31 March 2019

MANEELY Mc CANN
Chartered accountant & statutory auditor
Aisling House
50 Stranmillis Embankment
Belfast
BT9 5FL

Regina Coeli Hostel

Financial Statements

Year ended 31 March 2019

	Page
Trustees' annual report	1
Independent auditor's report to the members	5
Statement of financial activities (including income and expenditure account)	8
Statement of financial position	9
Notes to the financial statements	10

Regina Coeli Hostel

Trustees' Annual Report

Year ended 31 March 2019

The trustees present their report with the financial statements of the charity for the year ended 31 March 2019. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in January 2015.

Reference and administrative details

Registered charity name Regina Coeli Hostel
Charity registration number 106751
Principal office 8-10 Lake Glen Avenue
Andersonstown Road
Belfast
BT11 8FE

The trustees

Mr H A Fitzsimons	Chairperson
Mr J Cassidy	Secretary
Sister M J Catney	Appointed 29-11-2019
Sister R M Curran	Appointed 29-10-2019
Ms A Darcy	Appointed 17-09-2019
Mr P Doherty	
Mrs S Donnelly	Resigned
Mr M Dummigan	Appointed 17-09-2019
Mr B Higgins	
Mrs M O'Neill	Resigned
Mr M McCurley	
Mr B McGuinness	Appointed 17-09-2019

Auditor Maneely Mc Cann
Chartered accountant & statutory auditor
Aisling House
50 Stranmillis Embankment
Belfast
BT9 5FL

Bankers First Trust
11/15 Donegall Sq North
Belfast
Antrim
BT1 5GB

Regina Coeli Hostel

Trustees' Annual Report *(continued)*

Year ended 31 March 2019

Structure, governance and management

The charity is an unincorporated trust and is controlled by a constitution amended 17 July 2017.

Regina Coeli Hostel is owned by the Regina Coeli Praesidium of the Legion of Mary. The adoption of a new constitution in September 2019 means that Regina Coeli Hostel is now managed by an independent Board of Trustees. The Legion of Mary has representation on the Board

Recruitment and appointment of new trustees. A new trustee who is duly qualified may be appointed at any time by the Board of Trustees. The trustees shall be appointed for 2 years when the appointments may be renewed. An appointment must be made if the number of trustees fall below four with a maximum of twelve.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Volunteers

The Hostel is in the happy position of having many volunteers who give of their time and effort to help out in the hostel particularly in the evenings and weekends. The Trustees and Management Committee are greatly indebted to these volunteers for their commitment and support.

Objectives and activities

The purposes of the charity is to provide temporary accommodation for homeless women in Belfast by providing a safe and secure environment for the residents with appropriate levels of support and pastoral care. The hostel provides accommodation for 21 women in 14 single and 7 double rooms of which 4 are disabled access. An emergency room is also available.

As well as providing temporary accommodation, the Regina Coeli Hostel provides advice and assistance to all residents by allocating each resident a keyworker who will help with primary health care, budgeting, debt management, mental health issues, substance misuse issues and future resettlement.

Regina Coeli Trustees recognise that to achieve these objectives it must develop innovative and effective policies and procedures and work in partnership with a range of organisations and individuals, to assist both those people to prevent homelessness amongst those who are vulnerable and in danger of so doing.

The services offered by RCH includes not only frontline outreach and supported temporary and longer-term accommodation, but includes life-skills coaching, education, counselling and training. It is ideally placed within society to develop these services further for those in need.

Regina Coeli Hostel is not in direct competition with other support charities or bodies. It aims to work in conjunction with a range of statutory and voluntary organisations offering all those in need the best support available.

In setting our objectives and planning our activities for the year, the trustees and management committee have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

Regina Coeli Hostel

Trustees' Annual Report *(continued)*

Year ended 31 March 2019

Achievements and performance

The Hostel has provided temporary accommodation to homeless women since 1938.

In the year to March 2019, Regina Coeli has provided support to 235 (2018: 208), homeless single women. Each woman presented their own unique needs and risks, which are assessed during their stay in Regina. Based on the outcomes of these assessments, individual support plans are implemented. Out of the 235 (2018: 208) women that we have provided support to this year, 100 (2018: 137) achieved this goal.

A wide range of services are available in-house, provided by outside providers on a weekly or monthly basis. Examples of support and services provided included Mental Health Group, Computer Course, Essential Skills Course, Arts and Crafts Course, Confidence and Esteem Building Course, Healthy Eating, Addiction Counselling, General Counselling, Gardening Programs and Community Volunteer Programmes.

The Trustees and Management Committee have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the hostel and is satisfied that systems are in place to manage the hostel's exposure to the major risks. A major review of financial objectives and procedures is being undertaken through spring/summer2020.

Financial review

Regina Coeli Hostel receives funds via the Northern Ireland Housing Executive for support of its guests. Rent is received from guests or as Housing Benefit for maintenance and support of the building. Funds are also received from a charge made to the guests for meals and from charitable donations from time to time.

Due to underfunding in prior years the restricted funding is showing a deficit at the end of 2019 of £192,887, (2018, £145,075). This shortfall in previous years was met from other unrestricted funds received. The trustees have decided to carry the restricted funds deficit forward, as negotiations are ongoing to receive additional funding to recover the shortfall.

Income received during the year from Supporting People, Housing Benefit, guests' charges, charitable donations and investment income amounted to £403,573 (2018, £410,659). Expenditure during the year was £458,564 (2018, £450,985) resulting in a net deficit of £54,991 (2018, deficit of £40,326) in the year.

The Management Committee is aware that the remuneration paid to support staff, senior support staff and management has significantly fallen behind that which is available to comparable staff in comparable facilities. This is having an adverse impact on the recruitment and retention of suitable staff. The Trustees are currently overseeing a major review of staffing to ensure a more efficient use of resources and delivery of a top class service.

During 2020 Regina Coeli will be developing partnership arrangements with Morning Star House to achieve maximum economies of scale and enhance our mutual services

The Trustees and Management Committee have reviewed the reserves of the charity and strives to ensure it has adequate reserves to cover any unforeseen expenditure in the future. It is desirable to maintain reserve levels which would equate to approximately six months of expenditure, thus safeguarding service delivery on an annual basis. At present reserves equate to approximately five months of expenditure.

Regina Coeli Hostel

Trustees' Annual Report *(continued)*

Year ended 31 March 2019

The trustees' annual report was approved on 30 January 2020 and signed on behalf of the board of trustees by:

Henry A. Fitzsimons

Mr H A Fitzsimons
Trustee

Regina Coeli Hostel

Independent Auditor's Report to the Members of Regina Coeli Hostel

Year ended 31 March 2019

Opinion

We have audited the financial statements of Regina Coeli Hostel (the 'charity') for the year ended 31 March 2019 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members, as a body, in accordance with section 65 of the Charities Act (Northern Ireland) 2008. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2019 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty related to going concern

We draw attention to note 3 in the financial statements, which indicates that the charity has a deficit on restricted funds of £192,887 at the period end and the accounts have been prepared on a going concern basis, the validity of which depends on the continued support of the Legion of Mary. The financial statements do not include any adjustments which would result if this continued support was not secured. As stated in note 3, these events or conditions, along with the other matters as set forth in in note 3, indicate that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Regina Coeli Hostel

Independent Auditor's Report to the Members of Regina Coeli Hostel *(continued)*

Year ended 31 March 2019

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Regina Coeli Hostel

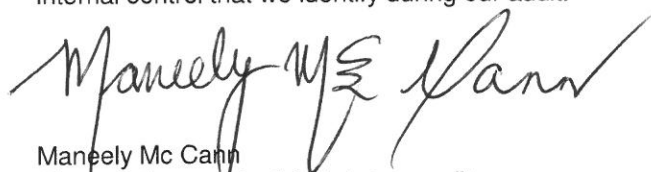
Independent Auditor's Report to the Members of Regina Coeli Hostel *(continued)*

Year ended 31 March 2019

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Maneely Mc Cann
Chartered accountant & statutory auditor
Aisling House
50 Stranmillis Embankment
Belfast
BT9 5FL

30 January 2020

Regina Coeli Hostel

Statement of Financial Activities (Including Income and Expenditure Account)

Year ended 31 March 2019

		Unrestricted funds	2019 Restricted funds	Total funds	2018 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	9,265	3,000	12,265	1,404
Charitable activities	5	125,489	265,783	391,272	409,156
Other trading activities	6	36	—	36	99
Total income		<u>134,790</u>	<u>268,783</u>	<u>403,573</u>	<u>410,659</u>
Expenditure					
Expenditure on charitable activities	7,8	141,969	316,595	458,564	450,985
Total expenditure		<u>141,969</u>	<u>316,595</u>	<u>458,564</u>	<u>450,985</u>
Net expenditure and net movement in funds					
		<u>(7,179)</u>	<u>(47,812)</u>	<u>(54,991)</u>	<u>(40,326)</u>
Reconciliation of funds					
Total funds brought forward		131,160	(145,075)	(13,915)	26,411
Total funds carried forward		<u>123,981</u>	<u>(192,887)</u>	<u>(68,906)</u>	<u>(13,915)</u>

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

The notes on pages 10 to 15 form part of these financial statements.

Regina Coeli Hostel

Statement of Financial Position

31 March 2019

	Note	2019 £	2018 £
Current assets			
Debtors	11	8,549	10,257
Cash at bank and in hand		<u>223,647</u>	<u>236,254</u>
		232,196	246,511
Creditors: amounts falling due within one year	12	<u>301,102</u>	<u>260,426</u>
Net current liabilities		68,906	13,915
Total assets less current liabilities		<u>(68,906)</u>	<u>(13,915)</u>
Net liabilities		<u>(68,906)</u>	<u>(13,915)</u>
Funds of the charity			
Restricted funds		(192,887)	(145,076)
Unrestricted funds		<u>123,981</u>	<u>131,161</u>
Total charity funds	14	<u>(68,906)</u>	<u>(13,915)</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 January 2020, and are signed on behalf of the board by:


Mr H A Fitzsimons
Trustee

The notes on pages 10 to 15 form part of these financial statements.

Regina Coeli Hostel

Notes to the Financial Statements

Year ended 31 March 2019

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 8-10 Lake Glen Avenue, Andersonstown Road, Belfast, BT11 8FE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

Regina Coeli Hostel can only continue to operate due to the continuing support of Legion of Mary, who have given assurances that the monies due to it will not be demanded for the next two or three years.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Regina Coeli Hostel

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Regina Coeli Hostel

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations	<u>9,265</u>	<u>3,000</u>	<u>12,265</u>

Regina Coeli Hostel

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations			
Donations	<u>1,404</u>	<u>—</u>	<u>1,404</u>

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Charitable activities	<u>125,489</u>	<u>265,783</u>	<u>391,272</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Charitable activities	<u>129,384</u>	<u>279,772</u>	<u>409,156</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Other trading activities	<u>36</u>	<u>36</u>	<u>99</u>	<u>99</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Expenditure on charitable activities	<u>141,969</u>	<u>316,595</u>	<u>458,564</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Expenditure on charitable activities	<u>124,176</u>	<u>326,809</u>	<u>450,985</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2019 £	Total fund 2018 £
Expenditure on charitable activities	<u>458,564</u>	<u>458,564</u>	<u>450,985</u>

Regina Coeli Hostel

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2019	2018
	£	£
Wages and salaries	264,769	263,603
Social security costs	12,351	11,931
Employer contributions to pension plans	2,567	1,296
	<u>279,687</u>	<u>276,830</u>

The average head count of employees during the year was 21 (2018: 21).

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

10. Trustee remuneration and expenses

No trustees have been paid remuneration in the current or prior periods.

11. Debtors

	2019	2018
	£	£
Trade debtors	5,238	5,690
Prepayments and accrued income	2,530	2,467
Other debtors	781	2,100
	<u>8,549</u>	<u>10,257</u>

12. Creditors: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	7,777	16,479
Accruals and deferred income	19,396	3,787
Social security and other taxes	–	4,536
Other creditors	273,929	235,624
	<u>301,102</u>	<u>260,426</u>

13. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,567 (2018: £1,296).

Regina Coeli Hostel

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2018 £	Income £	Expenditure £	At 31 March 2019 £
Unrestricted fund 2	<u>131,160</u>	<u>134,790</u>	<u>(141,969)</u>	<u>123,981</u>

Restricted funds

	At 1 April 2018 £	Income £	Expenditure £	At 31 March 2019 £
Restricted Fund 1	<u>(145,075)</u>	<u>268,783</u>	<u>(316,595)</u>	<u>(192,887)</u>

15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Current assets	419,773	4,650	424,423	246,511
Creditors less than 1 year	<u>(295,794)</u>	<u>(197,535)</u>	<u>(493,329)</u>	<u>(263,426)</u>
Net liabilities	<u>123,979</u>	<u>(192,885)</u>	<u>(68,906)</u>	<u>(16,915)</u>

16. Related parties

Legion of Mary continue to support Regina Coeli Hostel with funding to enable their continuing operations. At the year end, the amount payable to Legion of Mary totalled £273,929 (2018: £235,299).

Regina Coeli House

Northern Ireland - Charity number 106751

Annual report

CHARITY REGISTRATION NUMBER: 106751

Regina Coeli Hostel
Financial Statements
31 March 2019

MANEELY Mc CANN
Chartered accountant & statutory auditor
Aisling House
50 Stranmillis Embankment
Belfast
BT9 5FL

Regina Coeli Hostel

Financial Statements

Year ended 31 March 2019

	Page
Trustees' annual report	1
Independent auditor's report to the members	5
Statement of financial activities (including income and expenditure account)	8
Statement of financial position	9
Notes to the financial statements	10

Regina Coeli Hostel

Trustees' Annual Report

Year ended 31 March 2019

The trustees present their report with the financial statements of the charity for the year ended 31 March 2019. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in January 2015.

Reference and administrative details

Registered charity name Regina Coeli Hostel
Charity registration number 106751
Principal office 8-10 Lake Glen Avenue
Andersonstown Road
Belfast
BT11 8FE

The trustees

Mr H A Fitzsimons	Chairperson
Mr J Cassidy	Secretary
Sister M J Catney	Appointed 29-11-2019
Sister R M Curran	Appointed 29-10-2019
Ms A Darcy	Appointed 17-09-2019
Mr P Doherty	
Mrs S Donnelly	Resigned
Mr M Dummigan	Appointed 17-09-2019
Mr B Higgins	
Mrs M O'Neill	Resigned
Mr M McCurley	
Mr B McGuinness	Appointed 17-09-2019

Auditor Maneely Mc Cann
Chartered accountant & statutory auditor
Aisling House
50 Stranmillis Embankment
Belfast
BT9 5FL

Bankers First Trust
11/15 Donegall Sq North
Belfast
Antrim
BT1 5GB

Regina Coeli Hostel

Trustees' Annual Report *(continued)*

Year ended 31 March 2019

Structure, governance and management

The charity is an unincorporated trust and is controlled by a constitution amended 17 July 2017.

Regina Coeli Hostel is owned by the Regina Coeli Praesidium of the Legion of Mary. The adoption of a new constitution in September 2019 means that Regina Coeli Hostel is now managed by an independent Board of Trustees. The Legion of Mary has representation on the Board

Recruitment and appointment of new trustees. A new trustee who is duly qualified may be appointed at any time by the Board of Trustees. The trustees shall be appointed for 2 years when the appointments may be renewed. An appointment must be made if the number of trustees fall below four with a maximum of twelve.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Volunteers

The Hostel is in the happy position of having many volunteers who give of their time and effort to help out in the hostel particularly in the evenings and weekends. The Trustees and Management Committee are greatly indebted to these volunteers for their commitment and support.

Objectives and activities

The purposes of the charity is to provide temporary accommodation for homeless women in Belfast by providing a safe and secure environment for the residents with appropriate levels of support and pastoral care. The hostel provides accommodation for 21 women in 14 single and 7 double rooms of which 4 are disabled access. An emergency room is also available.

As well as providing temporary accommodation, the Regina Coeli Hostel provides advice and assistance to all residents by allocating each resident a keyworker who will help with primary health care, budgeting, debt management, mental health issues, substance misuse issues and future resettlement.

Regina Coeli Trustees recognise that to achieve these objectives it must develop innovative and effective policies and procedures and work in partnership with a range of organisations and individuals, to assist both those people to prevent homelessness amongst those who are vulnerable and in danger of so doing.

The services offered by RCH includes not only frontline outreach and supported temporary and longer-term accommodation, but includes life-skills coaching, education, counselling and training. It is ideally placed within society to develop these services further for those in need.

Regina Coeli Hostel is not in direct competition with other support charities or bodies. It aims to work in conjunction with a range of statutory and voluntary organisations offering all those in need the best support available.

In setting our objectives and planning our activities for the year, the trustees and management committee have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

Regina Coeli Hostel

Trustees' Annual Report *(continued)*

Year ended 31 March 2019

Achievements and performance

The Hostel has provided temporary accommodation to homeless women since 1938.

In the year to March 2019, Regina Coeli has provided support to 235 (2018: 208), homeless single women. Each woman presented their own unique needs and risks, which are assessed during their stay in Regina. Based on the outcomes of these assessments, individual support plans are implemented. Out of the 235 (2018: 208) women that we have provided support to this year, 100 (2018: 137) achieved this goal.

A wide range of services are available in-house, provided by outside providers on a weekly or monthly basis. Examples of support and services provided included Mental Health Group, Computer Course, Essential Skills Course, Arts and Crafts Course, Confidence and Esteem Building Course, Healthy Eating, Addiction Counselling, General Counselling, Gardening Programs and Community Volunteer Programmes.

The Trustees and Management Committee have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the hostel and is satisfied that systems are in place to manage the hostel's exposure to the major risks. A major review of financial objectives and procedures is being undertaken through spring/summer2020.

Financial review

Regina Coeli Hostel receives funds via the Northern Ireland Housing Executive for support of its guests. Rent is received from guests or as Housing Benefit for maintenance and support of the building. Funds are also received from a charge made to the guests for meals and from charitable donations from time to time.

Due to underfunding in prior years the restricted funding is showing a deficit at the end of 2019 of £192,887, (2018, £145,075). This shortfall in previous years was met from other unrestricted funds received. The trustees have decided to carry the restricted funds deficit forward, as negotiations are ongoing to receive additional funding to recover the shortfall.

Income received during the year from Supporting People, Housing Benefit, guests' charges, charitable donations and investment income amounted to £403,573 (2018, £410,659). Expenditure during the year was £458,564 (2018, £450,985) resulting in a net deficit of £54,991 (2018, deficit of £40,326) in the year.

The Management Committee is aware that the remuneration paid to support staff, senior support staff and management has significantly fallen behind that which is available to comparable staff in comparable facilities. This is having an adverse impact on the recruitment and retention of suitable staff. The Trustees are currently overseeing a major review of staffing to ensure a more efficient use of resources and delivery of a top class service.

During 2020 Regina Coeli will be developing partnership arrangements with Morning Star House to achieve maximum economies of scale and enhance our mutual services

The Trustees and Management Committee have reviewed the reserves of the charity and strives to ensure it has adequate reserves to cover any unforeseen expenditure in the future. It is desirable to maintain reserve levels which would equate to approximately six months of expenditure, thus safeguarding service delivery on an annual basis. At present reserves equate to approximately five months of expenditure.

Regina Coeli Hostel

Trustees' Annual Report *(continued)*

Year ended 31 March 2019

The trustees' annual report was approved on 30 January 2020 and signed on behalf of the board of trustees by:

Henry A. Fitzsimons

Mr H A Fitzsimons
Trustee

Regina Coeli Hostel

Independent Auditor's Report to the Members of Regina Coeli Hostel

Year ended 31 March 2019

Opinion

We have audited the financial statements of Regina Coeli Hostel (the 'charity') for the year ended 31 March 2019 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members, as a body, in accordance with section 65 of the Charities Act (Northern Ireland) 2008. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2019 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty related to going concern

We draw attention to note 3 in the financial statements, which indicates that the charity has a deficit on restricted funds of £192,887 at the period end and the accounts have been prepared on a going concern basis, the validity of which depends on the continued support of the Legion of Mary. The financial statements do not include any adjustments which would result if this continued support was not secured. As stated in note 3, these events or conditions, along with the other matters as set forth in in note 3, indicate that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Regina Coeli Hostel

Independent Auditor's Report to the Members of Regina Coeli Hostel *(continued)*

Year ended 31 March 2019

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Regina Coeli Hostel

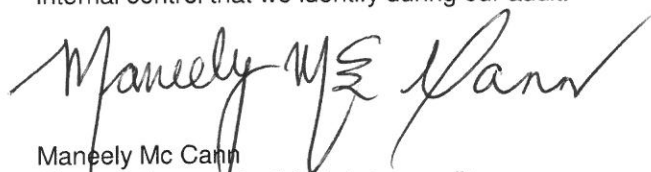
Independent Auditor's Report to the Members of Regina Coeli Hostel *(continued)*

Year ended 31 March 2019

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Maneely Mc Cann
Chartered accountant & statutory auditor
Aisling House
50 Stranmillis Embankment
Belfast
BT9 5FL

30 January 2020

Regina Coeli Hostel

Statement of Financial Activities (Including Income and Expenditure Account)

Year ended 31 March 2019

		Unrestricted funds	2019 Restricted funds	Total funds	2018 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	9,265	3,000	12,265	1,404
Charitable activities	5	125,489	265,783	391,272	409,156
Other trading activities	6	36	—	36	99
Total income		<u>134,790</u>	<u>268,783</u>	<u>403,573</u>	<u>410,659</u>
Expenditure					
Expenditure on charitable activities	7,8	141,969	316,595	458,564	450,985
Total expenditure		<u>141,969</u>	<u>316,595</u>	<u>458,564</u>	<u>450,985</u>
Net expenditure and net movement in funds					
		<u>(7,179)</u>	<u>(47,812)</u>	<u>(54,991)</u>	<u>(40,326)</u>
Reconciliation of funds					
Total funds brought forward		131,160	(145,075)	(13,915)	26,411
Total funds carried forward		<u>123,981</u>	<u>(192,887)</u>	<u>(68,906)</u>	<u>(13,915)</u>

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

The notes on pages 10 to 15 form part of these financial statements.

Regina Coeli Hostel

Statement of Financial Position

31 March 2019

	Note	2019 £	2018 £
Current assets			
Debtors	11	8,549	10,257
Cash at bank and in hand		<u>223,647</u>	<u>236,254</u>
		232,196	246,511
Creditors: amounts falling due within one year	12	<u>301,102</u>	<u>260,426</u>
Net current liabilities		68,906	13,915
Total assets less current liabilities		<u>(68,906)</u>	<u>(13,915)</u>
Net liabilities		<u>(68,906)</u>	<u>(13,915)</u>
Funds of the charity			
Restricted funds		(192,887)	(145,076)
Unrestricted funds		<u>123,981</u>	<u>131,161</u>
Total charity funds	14	<u>(68,906)</u>	<u>(13,915)</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 January 2020, and are signed on behalf of the board by:


Mr H A Fitzsimons
Trustee

The notes on pages 10 to 15 form part of these financial statements.

Regina Coeli Hostel

Notes to the Financial Statements

Year ended 31 March 2019

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 8-10 Lake Glen Avenue, Andersonstown Road, Belfast, BT11 8FE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

Regina Coeli Hostel can only continue to operate due to the continuing support of Legion of Mary, who have given assurances that the monies due to it will not be demanded for the next two or three years.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Regina Coeli Hostel

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Regina Coeli Hostel

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations	<u>9,265</u>	<u>3,000</u>	<u>12,265</u>

Regina Coeli Hostel

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations			
Donations	<u>1,404</u>	<u>—</u>	<u>1,404</u>

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Charitable activities	<u>125,489</u>	<u>265,783</u>	<u>391,272</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Charitable activities	<u>129,384</u>	<u>279,772</u>	<u>409,156</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Other trading activities	<u>36</u>	<u>36</u>	<u>99</u>	<u>99</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Expenditure on charitable activities	<u>141,969</u>	<u>316,595</u>	<u>458,564</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Expenditure on charitable activities	<u>124,176</u>	<u>326,809</u>	<u>450,985</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2019 £	Total fund 2018 £
Expenditure on charitable activities	<u>458,564</u>	<u>458,564</u>	<u>450,985</u>

Regina Coeli Hostel

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2019	2018
	£	£
Wages and salaries	264,769	263,603
Social security costs	12,351	11,931
Employer contributions to pension plans	2,567	1,296
	<u>279,687</u>	<u>276,830</u>

The average head count of employees during the year was 21 (2018: 21).

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

10. Trustee remuneration and expenses

No trustees have been paid remuneration in the current or prior periods.

11. Debtors

	2019	2018
	£	£
Trade debtors	5,238	5,690
Prepayments and accrued income	2,530	2,467
Other debtors	781	2,100
	<u>8,549</u>	<u>10,257</u>

12. Creditors: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	7,777	16,479
Accruals and deferred income	19,396	3,787
Social security and other taxes	–	4,536
Other creditors	273,929	235,624
	<u>301,102</u>	<u>260,426</u>

13. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,567 (2018: £1,296).

Regina Coeli Hostel

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2018 £	Income £	Expenditure £	At 31 March 2019 £
Unrestricted fund 2	<u>131,160</u>	<u>134,790</u>	<u>(141,969)</u>	<u>123,981</u>

Restricted funds

	At 1 April 2018 £	Income £	Expenditure £	At 31 March 2019 £
Restricted Fund 1	<u>(145,075)</u>	<u>268,783</u>	<u>(316,595)</u>	<u>(192,887)</u>

15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Current assets	419,773	4,650	424,423	246,511
Creditors less than 1 year	<u>(295,794)</u>	<u>(197,535)</u>	<u>(493,329)</u>	<u>(263,426)</u>
Net liabilities	<u>123,979</u>	<u>(192,885)</u>	<u>(68,906)</u>	<u>(16,915)</u>

16. Related parties

Legion of Mary continue to support Regina Coeli Hostel with funding to enable their continuing operations. At the year end, the amount payable to Legion of Mary totalled £273,929 (2018: £235,299).

Regina Coeli House

Northern Ireland - Charity number 106751

Annual return

CHARITY REGISTRATION NUMBER: 106751

Regina Coeli Hostel
Financial Statements
31 March 2019

MANEELY Mc CANN
Chartered accountant & statutory auditor
Aisling House
50 Stranmillis Embankment
Belfast
BT9 5FL

Regina Coeli Hostel

Financial Statements

Year ended 31 March 2019

	Page
Trustees' annual report	1
Independent auditor's report to the members	5
Statement of financial activities (including income and expenditure account)	8
Statement of financial position	9
Notes to the financial statements	10

Regina Coeli Hostel

Trustees' Annual Report

Year ended 31 March 2019

The trustees present their report with the financial statements of the charity for the year ended 31 March 2019. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in January 2015.

Reference and administrative details

Registered charity name Regina Coeli Hostel
Charity registration number 106751
Principal office 8-10 Lake Glen Avenue
Andersonstown Road
Belfast
BT11 8FE

The trustees

Mr H A Fitzsimons	Chairperson
Mr J Cassidy	Secretary
Sister M J Catney	Appointed 29-11-2019
Sister R M Curran	Appointed 29-10-2019
Ms A Darcy	Appointed 17-09-2019
Mr P Doherty	
Mrs S Donnelly	Resigned
Mr M Dummigan	Appointed 17-09-2019
Mr B Higgins	
Mrs M O'Neill	Resigned
Mr M McCurley	
Mr B McGuinness	Appointed 17-09-2019

Auditor Maneely Mc Cann
Chartered accountant & statutory auditor
Aisling House
50 Stranmillis Embankment
Belfast
BT9 5FL

Bankers First Trust
11/15 Donegall Sq North
Belfast
Antrim
BT1 5GB

Regina Coeli Hostel

Trustees' Annual Report *(continued)*

Year ended 31 March 2019

Structure, governance and management

The charity is an unincorporated trust and is controlled by a constitution amended 17 July 2017.

Regina Coeli Hostel is owned by the Regina Coeli Praesidium of the Legion of Mary. The adoption of a new constitution in September 2019 means that Regina Coeli Hostel is now managed by an independent Board of Trustees. The Legion of Mary has representation on the Board

Recruitment and appointment of new trustees. A new trustee who is duly qualified may be appointed at any time by the Board of Trustees. The trustees shall be appointed for 2 years when the appointments may be renewed. An appointment must be made if the number of trustees fall below four with a maximum of twelve.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Volunteers

The Hostel is in the happy position of having many volunteers who give of their time and effort to help out in the hostel particularly in the evenings and weekends. The Trustees and Management Committee are greatly indebted to these volunteers for their commitment and support.

Objectives and activities

The purposes of the charity is to provide temporary accommodation for homeless women in Belfast by providing a safe and secure environment for the residents with appropriate levels of support and pastoral care. The hostel provides accommodation for 21 women in 14 single and 7 double rooms of which 4 are disabled access. An emergency room is also available.

As well as providing temporary accommodation, the Regina Coeli Hostel provides advice and assistance to all residents by allocating each resident a keyworker who will help with primary health care, budgeting, debt management, mental health issues, substance misuse issues and future resettlement.

Regina Coeli Trustees recognise that to achieve these objectives it must develop innovative and effective policies and procedures and work in partnership with a range of organisations and individuals, to assist both those people to prevent homelessness amongst those who are vulnerable and in danger of so doing.

The services offered by RCH includes not only frontline outreach and supported temporary and longer-term accommodation, but includes life-skills coaching, education, counselling and training. It is ideally placed within society to develop these services further for those in need.

Regina Coeli Hostel is not in direct competition with other support charities or bodies. It aims to work in conjunction with a range of statutory and voluntary organisations offering all those in need the best support available.

In setting our objectives and planning our activities for the year, the trustees and management committee have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

Regina Coeli Hostel

Trustees' Annual Report *(continued)*

Year ended 31 March 2019

Achievements and performance

The Hostel has provided temporary accommodation to homeless women since 1938.

In the year to March 2019, Regina Coeli has provided support to 235 (2018: 208), homeless single women. Each woman presented their own unique needs and risks, which are assessed during their stay in Regina. Based on the outcomes of these assessments, individual support plans are implemented. Out of the 235 (2018: 208) women that we have provided support to this year, 100 (2018: 137) achieved this goal.

A wide range of services are available in-house, provided by outside providers on a weekly or monthly basis. Examples of support and services provided included Mental Health Group, Computer Course, Essential Skills Course, Arts and Crafts Course, Confidence and Esteem Building Course, Healthy Eating, Addiction Counselling, General Counselling, Gardening Programs and Community Volunteer Programmes.

The Trustees and Management Committee have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the hostel and is satisfied that systems are in place to manage the hostel's exposure to the major risks. A major review of financial objectives and procedures is being undertaken through spring/summer2020.

Financial review

Regina Coeli Hostel receives funds via the Northern Ireland Housing Executive for support of its guests. Rent is received from guests or as Housing Benefit for maintenance and support of the building. Funds are also received from a charge made to the guests for meals and from charitable donations from time to time.

Due to underfunding in prior years the restricted funding is showing a deficit at the end of 2019 of £192,887, (2018, £145,075). This shortfall in previous years was met from other unrestricted funds received. The trustees have decided to carry the restricted funds deficit forward, as negotiations are ongoing to receive additional funding to recover the shortfall.

Income received during the year from Supporting People, Housing Benefit, guests' charges, charitable donations and investment income amounted to £403,573 (2018, £410,659). Expenditure during the year was £458,564 (2018, £450,985) resulting in a net deficit of £54,991 (2018, deficit of £40,326) in the year.

The Management Committee is aware that the remuneration paid to support staff, senior support staff and management has significantly fallen behind that which is available to comparable staff in comparable facilities. This is having an adverse impact on the recruitment and retention of suitable staff. The Trustees are currently overseeing a major review of staffing to ensure a more efficient use of resources and delivery of a top class service.

During 2020 Regina Coeli will be developing partnership arrangements with Morning Star House to achieve maximum economies of scale and enhance our mutual services

The Trustees and Management Committee have reviewed the reserves of the charity and strives to ensure it has adequate reserves to cover any unforeseen expenditure in the future. It is desirable to maintain reserve levels which would equate to approximately six months of expenditure, thus safeguarding service delivery on an annual basis. At present reserves equate to approximately five months of expenditure.

Regina Coeli Hostel

Trustees' Annual Report *(continued)*

Year ended 31 March 2019

The trustees' annual report was approved on 30 January 2020 and signed on behalf of the board of trustees by:

Henry A. Fitzsimons

Mr H A Fitzsimons
Trustee

Regina Coeli Hostel

Independent Auditor's Report to the Members of Regina Coeli Hostel

Year ended 31 March 2019

Opinion

We have audited the financial statements of Regina Coeli Hostel (the 'charity') for the year ended 31 March 2019 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members, as a body, in accordance with section 65 of the Charities Act (Northern Ireland) 2008. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2019 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty related to going concern

We draw attention to note 3 in the financial statements, which indicates that the charity has a deficit on restricted funds of £192,887 at the period end and the accounts have been prepared on a going concern basis, the validity of which depends on the continued support of the Legion of Mary. The financial statements do not include any adjustments which would result if this continued support was not secured. As stated in note 3, these events or conditions, along with the other matters as set forth in in note 3, indicate that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Regina Coeli Hostel

Independent Auditor's Report to the Members of Regina Coeli Hostel *(continued)*

Year ended 31 March 2019

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Regina Coeli Hostel

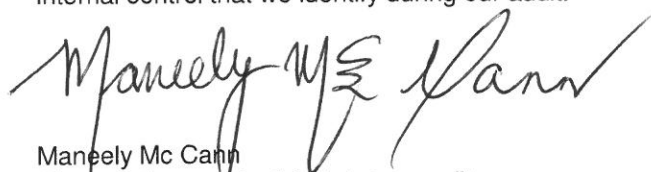
Independent Auditor's Report to the Members of Regina Coeli Hostel *(continued)*

Year ended 31 March 2019

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Maneely Mc Cann
Chartered accountant & statutory auditor
Aisling House
50 Stranmillis Embankment
Belfast
BT9 5FL

30 January 2020

Regina Coeli Hostel

Statement of Financial Activities (Including Income and Expenditure Account)

Year ended 31 March 2019

		2019		2018	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	9,265	3,000	12,265	1,404
Charitable activities	5	125,489	265,783	391,272	409,156
Other trading activities	6	36	—	36	99
Total income		<u>134,790</u>	<u>268,783</u>	<u>403,573</u>	<u>410,659</u>
Expenditure					
Expenditure on charitable activities	7,8	141,969	316,595	458,564	450,985
Total expenditure		<u>141,969</u>	<u>316,595</u>	<u>458,564</u>	<u>450,985</u>
Net expenditure and net movement in funds		<u>(7,179)</u>	<u>(47,812)</u>	<u>(54,991)</u>	<u>(40,326)</u>
Reconciliation of funds					
Total funds brought forward		131,160	(145,075)	(13,915)	26,411
Total funds carried forward		<u>123,981</u>	<u>(192,887)</u>	<u>(68,906)</u>	<u>(13,915)</u>

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

The notes on pages 10 to 15 form part of these financial statements.

Regina Coeli Hostel

Statement of Financial Position

31 March 2019

	Note	2019 £	2018 £
Current assets			
Debtors	11	8,549	10,257
Cash at bank and in hand		<u>223,647</u>	<u>236,254</u>
		232,196	246,511
Creditors: amounts falling due within one year	12	<u>301,102</u>	<u>260,426</u>
Net current liabilities		68,906	13,915
Total assets less current liabilities		<u>(68,906)</u>	<u>(13,915)</u>
Net liabilities		<u>(68,906)</u>	<u>(13,915)</u>
Funds of the charity			
Restricted funds		(192,887)	(145,076)
Unrestricted funds		<u>123,981</u>	<u>131,161</u>
Total charity funds	14	<u>(68,906)</u>	<u>(13,915)</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 January 2020, and are signed on behalf of the board by:


Mr H A Fitzsimons
Trustee

The notes on pages 10 to 15 form part of these financial statements.

Regina Coeli Hostel

Notes to the Financial Statements

Year ended 31 March 2019

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 8-10 Lake Glen Avenue, Andersonstown Road, Belfast, BT11 8FE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

Regina Coeli Hostel can only continue to operate due to the continuing support of Legion of Mary, who have given assurances that the monies due to it will not be demanded for the next two or three years.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Regina Coeli Hostel

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Regina Coeli Hostel

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations	<u>9,265</u>	<u>3,000</u>	<u>12,265</u>

Regina Coeli Hostel

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations			
Donations	1,404	—	1,404

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Charitable activities	125,489	265,783	391,272

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Charitable activities	129,384	279,772	409,156

6. Other trading activities

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Other trading activities	36	36	99	99

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Expenditure on charitable activities	141,969	316,595	458,564

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Expenditure on charitable activities	124,176	326,809	450,985

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2019 £	Total fund 2018 £
Expenditure on charitable activities	458,564	458,564	450,985

Regina Coeli Hostel

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2019	2018
	£	£
Wages and salaries	264,769	263,603
Social security costs	12,351	11,931
Employer contributions to pension plans	2,567	1,296
	<u>279,687</u>	<u>276,830</u>

The average head count of employees during the year was 21 (2018: 21).

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

10. Trustee remuneration and expenses

No trustees have been paid remuneration in the current or prior periods.

11. Debtors

	2019	2018
	£	£
Trade debtors	5,238	5,690
Prepayments and accrued income	2,530	2,467
Other debtors	781	2,100
	<u>8,549</u>	<u>10,257</u>

12. Creditors: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	7,777	16,479
Accruals and deferred income	19,396	3,787
Social security and other taxes	–	4,536
Other creditors	273,929	235,624
	<u>301,102</u>	<u>260,426</u>

13. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,567 (2018: £1,296).

Regina Coeli Hostel

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2018 £	Income £	Expenditure £	At 31 March 2019 £
Unrestricted fund 2	<u>131,160</u>	<u>134,790</u>	<u>(141,969)</u>	<u>123,981</u>

Restricted funds

	At 1 April 2018 £	Income £	Expenditure £	At 31 March 2019 £
Restricted Fund 1	<u>(145,075)</u>	<u>268,783</u>	<u>(316,595)</u>	<u>(192,887)</u>

15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Current assets	419,773	4,650	424,423	246,511
Creditors less than 1 year	<u>(295,794)</u>	<u>(197,535)</u>	<u>(493,329)</u>	<u>(263,426)</u>
Net liabilities	<u>123,979</u>	<u>(192,885)</u>	<u>(68,906)</u>	<u>(16,915)</u>

16. Related parties

Legion of Mary continue to support Regina Coeli Hostel with funding to enable their continuing operations. At the year end, the amount payable to Legion of Mary totalled £273,929 (2018: £235,299).