

ARCHANGE LEBRUN TRUST LIMITED
(Company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
(In Euro)

Company Number: 4310612 (England and Wales)
Registered Charity Number: 1094977

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021
REFERENCE AND ADMINISTRATIVE DETAILS

Charity Registration Number: 1094977

Company Registration Number: 4310612

Directors/Trustees

Sister Paula Coelho - Chair
Sister Teresa Finn
Sister Isla Jofre
Sister Caroline Njah
Sister Helen Randles
Sister Patricia Trussell

Registered Office

71-75 Shelton Street
Covent Garden
London
WC2H 9JQ

Auditors

Haines Watts, Chartered Accountants
Old Station House
Station Approach
Newport Street
Swindon

Principal Bankers

The Royal Bank of Scotland
62/63 Threadneedle Street
London
EC2R 8LA

Investment Managers & Advisors

Investec Wealth & Investment Limited
30 Gresham Street
London EC2V 7QN

Waverton Investment Management
16 Babmaes Street
London SW1Y 6AH

Mark Freeman & Associates
71-75 Shelton Street
Covent Garden
London WC2H 9JQ

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)

The Trustees present their report and the audited financial statements of the group for the period ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (FRS 102) in preparing the annual report and financial statements of the group.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity’s governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

STRUCTURE, GOVERNANCE AND MANAGEMENT OF THE CHARITY

Background information

The incorporated charity is governed by its Memorandum & Articles of Association dated 1 October 2001. It is incorporated in England and Wales (Company Number 43109612) and registered with the Charity Commission (Charity Number 1094977).

Organisation

The charity was established by the General Council of the Congregation of the Sisters of the Holy Union of the Sacred Hearts. The Congregation is an international voluntary association of women, which carries out its charitable work in both developed and developing countries. It is intended that the charity will receive capital contributions from other parts of the Congregation and other sources, and will then use these funds to meet the requests for support in countries where the Congregation is engaged in mission and carries out its charitable activities. The specific objects and activities of the charity are set out on pages 3 to 27.

Directors/Trustees

The directors, who are also trustees of the charity, at the date of this report are shown on page 1. At no time will there be fewer than 5 and no more than 12 Directors who shall be members of the International Congregation. All new trustees are taken through a process that educates them on their responsibilities as trustees of a UK Charity.

Trustees shall be appointed by the members of the charity. At all times the majority of the trustees shall be members of the Congregation. The Superior General shall be an ex-officio member of the Board. New trustees are inducted into the practical work of the charity when they are appointed and are kept informed about their duties and responsibilities as appropriate.

The trustees are responsible for the day to day running of the charity.

The General Council members form the majority of the Trustees.

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)

OBJECTS, ACTIVITIES AND STRATEGIES

The primary objects in the Memorandum of Association are the care, education, relief of poverty and evangelisation within the Roman Catholic tradition throughout the world, particularly of people who are most deprived.

The trustees have had regard to Charity Commission Guidance on public benefit when considering the activities of the charity. These are:

- (a) To assist in the formation and training of members of the voluntary association of women known as the Congregation of the Sisters of the Holy Union of the Sacred Hearts, to be engaged in the provision and delivery of educational and welfare services particularly for the poor and marginalised;
- (b) To assist the members of the Congregation of the Sisters of the Holy Union of the Sacred Hearts in meeting the expenses incurred in the performance of their duties and to provide for the financial need of members, including retired members of the Congregation of the Sisters of the Holy Union of the Sacred Hearts who have served the objects of this charity;
- (c) To encourage the religious commitment of people in Christian and in other faith contexts by promoting justice and peace projects and courses and to assist and collaborate with others involved in charitable and humanising work having objects similar to or parts similar, to those of this charity;
- (d) Generally to respond to the needs of people within the mission of the Roman Catholic Church throughout the world PROVIDED ALWAYS that at all times the charity shall carry out the aforesaid purposes and objects in a manner exclusively charitable within the law of the United Kingdom; and
- (e) To provide for the reasonable needs and assistance of those who have served the main objects of the charity and to provide them with the necessary resources required in the performance of their duty in keeping with the main objects of the charity PROVIDED ALWAYS that no part of the capital or income of the Company may be distributed to any person by way of profit or dividend.

SHORT TERM STRATEGIES

To achieve the stated aims of the charity the following short term strategies are in place and evaluated annually:

- In order to provide for the entrance and ongoing formation of women into the Congregation of the Sisters of the Holy Union of the Sacred Hearts, the charity funds formation and training programmes. In addition some funds are provided to conduct final vows preparation and to cover the expenses of Sisters needing to travel and attend meetings in connection with their formation programme.
- Areas that require assistance from the charity formulate an annual budget to cover general expenditure and possible capital projects. The capital projects can include major maintenance work required on buildings or the building of new infrastructure to support charitable activities.
- Regular visits have been made by members of the congregation and lay advisors to review the activities in all areas of the congregation. These visits also include ongoing training for leadership and members in the area of financial management and planning where appropriate.

TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)

LONG TERM STRATEGIES

The continuance of the COVID 19 pandemic meant that yet again, some of the work which had been planned or carried over from 2020 had to be shelved. One example of this was the cancellation of the International Meeting. When postponed in 2020, it had been re-scheduled for early 2021. With the emergence of further strains of the virus, it was not possible to hold the meeting and a virtual round of 'Conversations' between the leaderships of all areas took place instead. This ensured that some of the work planned could still take place, albeit in a different way. However, the long-term strategies of Archange Lebrun continue to be relevant and some aspects have not been affected greatly.

To achieve the stated aims of the charity, the following long-term strategies are in place:

The strategic planning exercise undertaken in 2019 and updated annually by way of reports from across the Congregation on demographics and financial information, continues to provide an up-to-date sound basis for future planning. It ensures that decisions can be taken based upon accurate, up to date information. The use of internet communication to receive the data and enable questioning of facts assures this continues. Financial data from the three areas receiving funding from the ALT, i.e., Cameroon, Generalate and Haiti, is now based upon solid accounting undertaken with the aid of professional accountants. In addition, as Cameroon has a substantial number of sisters, it is now expected to have annual audits. The findings of the first two audits have shown up many shortcomings which are being addressed by the leadership of the Region and all the sisters, in order that a clean audit be received. Progress was hampered by the pandemic, but strides have been made. The ALT Directors noted the ALT auditors qualified audit report due to uncertainties in Cameroon in 2020. This has been communicated to the Region as a priority to be worked upon.

The long-term strategic approach of the Congregation is to develop sustainable financial models for those areas which currently require assistance and support from the Charity. The aspiration continues that Cameroon, with an increasing number of sisters, will be self-sustaining in the next 10 – 20 years. Work is on-going to provide accurate and transparent accounting procedures to enable identification of needs and give a clearer picture of the finances required for operational and ministry needs. Work on a development strategy with a planned maintenance schedule will form part of this.

As noted in 2020, as some areas increase in the number of sisters, notably Cameroon and Tanzania, others are reducing in numbers. It is possible that these areas may require assistance in providing healthcare services as sisters age. Where there are fewer or no sisters earning an income, this brings a greater reliance upon pensions received. Increasingly these do not cover the expenditure required on care. Investment income, if available, was affected by the pandemic, although the markets are recovering. The Directors have put in place steps to allow for the eventuality that any of the other areas could need some 'top-up' funding. Interrogating the annual returns gives some information on this possibility and direct communication on this aspect with each area by the General Council ensures Directors receive notice if such a situation (however temporary) happens. Steps also include designating some of the annual income for future needs. This is covered by the objects of ALT - See Memorandum & Articles paragraph 3 (b).

The Congregation has long term development plans in train for various ministries undertaken by those sisters who remain active in ministry; such as funding and supporting school buildings, health centres, centres for people with disabilities, educational projects, and farming activities. All future activities must be planned with detailed estimations of costs, sustainability, a timeline, regular reporting on progress and full evaluations. At present relevant only to Cameroon, and with the support of the General Council, the new Regional Leadership has initiated a new Finance Committee which will have this as one of its aims going forward. In the future it is likely that Tanzania will also be required to do this when it becomes a separate area.

The COVID 19 pandemic has brought into sharp focus the need for good immediate communication using technology in all areas of the Congregation. The use of 'Zoom' has ensured that the Directors have been able to meet regularly and discuss the business of the ALT. Unable to meet face to face for the second year running, communication between sisters become used to other means far quicker than might have originally

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)

been envisaged. The Congregation continues to seek ways to develop better systems and promote greater awareness and participation of members in all aspects of life. Different areas have approached this in different ways to be able to ensure the health and well-being of sisters during the lockdowns. At the same time, it is a fact of life that not everyone has access to, or desires to use, the internet. For some sisters, a mobile phone continues to be the main means of connection, for others a landline. The International Communications Committee continues to work on internal and external strategies to improve and encourage the Congregation's engagement with the wider world. The long term strategy of using a Congregational website as one means of communication for both sisters and others is likely to be completed in early 2022.

RISK MANAGEMENT

The trustees have assessed the major risks to which the group is exposed, in particular those relating to the specific operational areas of the group, its investments and its finances. The risk policy and register was developed during 2017, with the key risks identified and work has commenced to develop mitigating actions to be put in place. The trustees believe that by regularly monitoring reserve levels, by ensuring controls exist over key financial systems, and by examining the operational and business risks faced by the charity, they are establishing effective systems to mitigate those risks. The risk register will be formally evaluated each year.

RESERVES POLICY

The group had unrestricted reserves at the year-end of €nil (as all funds have been designated) and total reserves of €38 million (2020: €30 million). These are considered appropriate in order to meet the trustees objectives of helping to fund the ministries of the Congregation of the Sisters of the Holy Union of the Sacred Hearts overseas. The trustees are aware that the cost of their priorities may exceed the income received in a particular year and will in this case spend from the accumulated reserves. This is balanced with the overarching aim of holding a long-term sustainable fund.

Free reserves (unrestricted funds not tied up in fixed assets) at the end of the year amounted to nil (2020 €nil). The trustees have established three funds under designated reserves for specific purposes as set out in note 9.

The trustees have examined the requirement for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets..

INVESTMENT POLICY AND REVIEW OF INVESTMENTS

The trustees have the power to invest in any investments thought fit subject to any conditions imposed by law. The group has total fixed asset investments of €35 million as at 31 December 2021 (2020: €29 million).

The investment objectives remain as stated in 2015:

1. The primary focus will be to provide a risk minimisation strategy that seeks to preserve the real capital value of funds held for over 5 years.
2. Where possible to generate cash that provides €1.0 million increasing by 4.5% per annum with low volatility to aid planning and reduce risks of market fluctuations.
3. Achieve a long-term return (5 year plus), net of all charges, of 0.5% to 1% per annum, above inflation.

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)

The above investment policy was put in place on the 1 April 2013 and revised in October 2015. In 2017 the policy was reviewed to adopt a more cautious approach. The results for the past 12 months to 31 December 2021 indicate that all the stated objectives were achieved. The trustees continue to monitor the investment policy in light of recent markets events in 2021.

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)

The investments also have restrictions placed upon the type of investments that the trustees would or would not want to invest in.

The trustees seek to invest in companies which:

- Make a positive contribution to society
- Conserve energy and natural resources
- Have high employee welfare and equal opportunities records
- Provide high quality products and services of long term benefit to the community

The trustees would not wish to invest in companies which:

- Produce and distribute arms, landmines and other products which destroy life
- Produce and distribute pornographic material
- Engage in irresponsible environmental practices
- Actively support governmental regimes with oppressive human rights policies

No further ethical restrictions apply, although the trustees reserve the right to exclude from the portfolio any investments in companies whose representation might prove damaging, directly or indirectly, to the purposes or reputation of the group

Investments are monitored against suitable benchmarks during the year so that they continue to support the activities of the charity/group.

The trustees meet formally with the investment advisor and the fund managers twice a year. The trustees and the investment advisor meet regularly and communicate as and when required throughout the year. In keeping with charity law, the investment strategy is to maximise total returns, income and capital, within acceptable levels of risk.

CHARITABLE DONATIONS

During the year the charity donated:

- €297k to support the work of the Region in Cameroon:
- €34k to support the work of the Mission Unit in Haiti.
- €250k was sent to support the work of the Generalate
- €108k was sent to support the work of Argentina and
- €5k was sent to support the work of Tanzania.

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)

FINANCIAL REVIEW

The state of the group's affairs is shown in the financial statements set out on pages 36 to 48.

- During the year the group received donations of €2.4 million (2020: €1.08 million) from the Congregation of the Sisters of the Holy Union of the Sacred Hearts and third parties.
- Donations payable and other costs of €1.2 million (2020: €1.5 million),
- The group had net income (before realised gain/losses on investments) of €1.6m (2020: €519k).

There are some factors that are likely to affect future performance:

- There is uncertainty in Cameroon around the capital and maintenance priorities. In addition there are heightened political problems which are causing real concern for the activities carried out in the North West and South West region of the country, (the English speaking regions).
- The decision was made by the trustees of ALT to remove the Tanzania Third Party funds (pass through) from going via ALT accounts.
- There is ongoing work to understand the current and future cost base of Cameroon and Haiti, along with developing the financial and educational requirements for these areas.
- Long term volatility within the investment market could threaten future performance, particularly if the portfolio capital fails to appreciate over time, however a number of actions have been taken to address these issues:
 - A cash sum has been put on deposit so that when the markets have fallen losses do not have to be realised when cash is required;
 - The strategic review looking at current and future financial requirements has established that between 0.5% to 0.7% of funding needs to be added to the capital of the congregational fund on an annual basis to accommodate the future requirements.
 - The investment review conducted during 2017 changed the investment policy to adopt a more cautious investment mandate to secure capital during periods of market volatility.

In relation to Covid-19, the trustees were cognisant of the fact that certain areas of the Congregation had have operational problems during 2021 because of social distancing which hampered their ability to carry out certain activities. During 2021 expenditure started to return to pre-pandemic levels.

Archange Lebrun Trust has sufficient cash available so that investment losses are not realised. This therefore gives the investment portfolios sufficient time to recover for the unrealised losses encountered in the first quarter of 2021. The charity has no issues regarding going concern from the impact of the pandemic as it has access to a combined investment portfolio of €35m.

Subsequently in 2022 markets have been volatile which has impacted the portfolio, however, there has been no need to draw down/liquidate any of it due to sufficient cash held outside of the portfolio.

TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)

Archange Lebrun Trust (ALT): review of charitable activities 2021 and summary of main achievements

During the year, the charity continued to support the work of the Congregation, mainly in providing financial resources to the Region of Cameroon, the Mission Unit of Haiti, and to the Generalate.

The impact of the COVID 19 virus continued to be felt throughout the whole of 2021. Despite the successful implementation of the vaccination programme in the Western hemisphere, much of the world had little or no access to vaccines for the majority of their populations. New and potentially deadly strains of the virus emerged leading to the manufacturers of the vaccines researching to ensure they were still effective. Further lockdowns and stringent precautions remained in place as these waves swept around the world. Ministries which had begun to open up continued to be affected as numbers of those infected rose again.

The Congregation experienced 13 deaths in 2021, 7 of them from COVID, and had 222 perpetually professed sisters at the end of 2021.

Ordinary Expenditure on day to day living costs: Generalate, Cameroon and Haiti

The Generalate

The Archange Lebrun Trust finances the work of the Generalate of the Sisters of the Holy Union of the Sacred Hearts. The administrative centre is currently based in Rome, although several of the sisters who work for the Generalate do not reside there. The Generalate continues to pay for two employees who work for the sisters in Rome.

The International Meeting which had to be postponed for a year in 2020 was postponed again, until 2022. In the meantime, the leaders of the Congregation arranged to meet by Zoom in a series of ‘Conversations’ to keep in touch with one another. These conversations enabled them to talk not only on progress of restructuring, but also of the wellbeing of the sisters in their area, the challenges brought about by the pandemic, and the social and political realities of each place.

Members of the Generalate staff continued to work from their home areas, keeping in contact via virtual means and telephone communication. One member, the Archivist, writes of her experience in 2021:

Report from the Congregation Archivist

“My ministry as Congregation Archivist is to preserve the history of the life and mission of Holy Union. The work of appraising and cataloguing takes place in Rome. Whereas in 2019 I spent 9 weeks in the Generalate Archives, in 2021, because of Covid 19 restrictions, my time was divided between facilitating a researcher and continuing the work of cataloguing from home.

Covid 19 also prevented me from following up work begun in London with sisters from Tanzania and from visiting Dar-es-Salaam to train our younger members in the basics of archival practice.

The pandemic did not affect responding to requests for information to the same degree. Thanks to our Secretary, Senora Loredana Cardini, who kindly sent me the relevant information, I was able to respond to requests about individual past members.

The virus also affected opportunities for information, training, and support. The Catholic Archives Society’s (CAS UK) annual conference was cancelled in 2020 and 2021 and the activities of AESA Rome (Association of English Speaking Archivists) were also affected.

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)

Thanks to the US Mission Team, I attended a virtual conference via Zoom in September 2021. There were 5 sessions, each lasting approx. 6 hours. Organised by the Archivists for Congregations of Religious Women (USA), it was the 10th Triennial Conference, with the title 'Pioneers of the New Normal'. Topics were varied, and the sessions were interesting and informative, and helped compensate for the cancellation of the UK Conferences, as well as opportunities for in-service and meeting colleagues face to face.

I look forward to better times and especially to the CAS Annual Conference in May 2022."

The Region of Cameroon

The Region of Cameroon receives its day-to-day funding from the Charity. The on-going dispute in the country between the French and English-speaking areas continues to make life difficult for all people in the war-torn areas.



It has been estimated that more than 4,000 people have been killed since the outbreak of war in 2016. (Human Rights Watch). During 2021 it was reported that Improvised Explosive Devices (IEDs) had been detonated in the two capital cities of Yaoundé and Doula, injuring, or killing people nearby. Attacks by terrorists, soldiers and government forces are an everyday occurrence especially in the North West and South West. Kidnapping of hostages for money is becoming more common. Humanitarian efforts to provide vital healthcare services have been halted after aid workers have been attacked and injured. In December 2020, the Cameroonian authorities suspended all activities of Médecins Sans Frontières (MSF, Doctors Without Borders) in the North West region, accusing the organisation of being too close to Anglophone separatists. The move forced MSF to withdraw from the region, leaving tens of thousands of people without access to vital health care.

Efforts by the Church in 2021 to broker a deal between the two sides involved discussions, leading to the Vatican's secretary of state planning to visit Cameroon in January (2022) and expressing the Roman Catholic Church's willingness to facilitate dialogue between the government and separatists.

Despite this, the sisters living in Cameroon have continued with their ministries as much as possible. A new leadership team began their mandate in January 2021. Time was spent in the early part of the year in getting to know the state of the Region and speaking with sisters to ascertain the priorities and strengths that could be harnessed towards the aim of becoming more self-sufficient. The war situation of the country brings with it many challenges that must be faced. In a report to the Congregation during the 'Circles of Conversation' (March 2021) the Region stated: "In the Region of Cameroon, we envisage for the next five years to:

- Evaluate our leadership model to respond to the growing change paradigm.
- Strengthen the structure of Enlarge Regional Council, where the leadership team has a meeting with the leaders of communities quarterly to share ideas with and listen to their proposals so that we can look for a common way forward. Empower community leaders, train in leadership.

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)

- Work towards greater financial autonomy. In this sense, to be more sustainable and self-reliant in our service to the poor. Financial training is envisaged for all the local bursars to support our strategy.
- Create financial committee for ongoing management, training, advice and control.
- We will work for better organisation of our communities in such a way that there would be charity in our treatment for each other, fostering of zonal groups and meetings for sharing.
- The sisters of Cameroon are presently on mission in other parts of the congregation: We want to evaluate the experiences with the General Council, the different areas involved and together see the way forward.
- Re-organize our ministries, building in them processes of reporting, management and employment that fit the standards expected.
- Strengthen links between Cameroon and Tanzania by looking for ways to harmonise our initial formation and avail ourselves for service exchange between Cameroon and Tanzania.”

The ALT supports all the operational and living costs for 67 sisters in the Region as well as 24 young women beginning their religious journey as novices and pre-novices. This includes all the expenses of living in community, for example; food, fuel, motor transport, professional education and training, formation, communication and maintenance of houses. With the on-going war costs have risen and some resources are in short supply. The sisters do all they can to supplement their food with produce grown in the farms, as well as giving food to the neighbours.

The Mission Unit of Haiti.

There have been sporadic, unpredictable, and sometimes violent demonstrations, protests, and roadblocks throughout Haiti since July 2018, with a notable increase in civil unrest since September 2019. The movement of goods and people into and within the country is often disrupted due to blocked roads and security incidents. severe fuel shortages are common. This has impacted negatively on the provision of essential services throughout the country including communications, electricity, medical services, and transportation.

The number of violent criminal incidents, including armed robbery and kidnapping, have increased since January 2021. Hostages are taken for ransom, including aid workers. In September 17 missionaries were kidnapped, with all 17 finally released by December that year.



The turmoil in the country was further exacerbated when the President of Haiti, Jovenel Moïse, was assassinated on July 7th 2021. It is alleged that foreign mercenaries had been hired but the exact circumstances are still unproven.

An earthquake measuring 7.2 hit the south of the country on August 14th 2021. Reports stated that more than 2,200 people were killed although the actual figure may be higher. UNICEF estimates that some 1.2 million people, including 540,000 children, have been affected by the earthquake and about half a million Haitian children have limited or no access to shelter, safe water, health care and nutrition. The Food and Agriculture Organisation of the UN (FAO) reported that hunger spiked in affected areas that bore the brunt of the 7.2

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)

magnitude quake. People in Grand'Anse, Nippes, the South and Southeast areas are now living with acute food insecurity.

The most recent development is the erecting of a wall along most of the border with Haiti's land-neighbour. Reported by Al Jazeera and the Reuters News agency, the government of the Dominican Republic has begun building a wall along its border with Haiti in an effort to stop irregular migration as well as the smuggling of weapons, drugs and goods. President Luis Abinader started the project a week ahead of the anniversary of the Dominican Republic's independence from Haiti on February 27, 1844. The aim is to build a 164-km- (102-mile)- concrete wall topped by a metal mesh. It will be 3.9 metres (12.8 ft) high and will have fibre- optics for communications, movement sensors, cameras, radar and drones. It will be 20 centimetres thick (8 inches). The project also includes the construction of 70 watchtowers and 41 access gates for patrolling.

About 500,000 Haitians and tens of thousands of their descendants live in the Dominican Republic, a Spanish-speaking nation of about 11 million people, according to the most recent immigration survey conducted in 2018. Many are there trying to earn enough money to send back to their families in Haiti.

In addition, as with all countries in the world, Haiti has been affected by the COVID-19 pandemic. As of Nov 9, 2021, Haiti had reported 24,233 cases and 702 deaths. Testing is not (and has not been) a priority, so these numbers are likely severe underestimations. Haiti did not receive any vaccines until July 13, just one month before the earthquake. As a result, as of Nov. 5, 2021, only 0.49% of residents had received one dose, and just 0.34% had been fully vaccinated. (World Health Organisation)

During 2021 ALT supported three sisters living in Haiti, covering their operational and day to day living costs, such as fuel, food, transport, medical needs and so on.

Sister Helen reports, "Life in Haiti has not become easier for anyone. Quite the contrary. The cost of living increases, jobs being increasingly difficult to find or to keep, education and healthcare are expensive and beyond the reach of many. The situation in the country is difficult with kidnapping, insecurity, gangs, demonstrations etc. "

As a result of this, it was decided by leadership that it was too dangerous for the two Cameroonian sisters to return to Haiti after their summer break. It is now envisaged they will return when the situation is stabilised, hopefully later in 2022.

Other ALT Funding in 2021

International Committees

Access to Clean Water Committee: the committee had been set up in July 2020, composed of sisters from all areas of the Congregation. It was set up to coordinate the corporate response to the call for access to clean water for all. With the aims of deepening reverence and appreciation for the gift of water, providing reflections on the theme of water, enhancing awareness and responsibility to provide access to clean water for all, the committee co-ordinates the sharing information and news of how sisters are actively engaging in projects for water access.

The International Committee for Access to Clean Water had several meetings during 2021 through the medium of Zoom. This enabled regular participation from all areas of the Congregation which might not have been possible if face to face meetings had been planned, due to the difficulties in obtaining visas and COVID clearance. Members were reminded of the wider purpose of the ACWC - advocacy, and educative information sharing, as well as the importance of activities in relation to charity law. For example, the necessity for some clarification regarding the term "fundraising" and explaining that "donations" is preferable. One committee

TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)

member explained that structures for receiving “ring-fenced” donations were in place enabling the transfer according to UK regulations. She also reiterated that donors should be made aware of these channels and that as committee members we need to keep ourselves up to date on the amount of funds available for a specific project. Our procedures must show accountability and transparency.

Another member reported that the US donation to the ‘Water With Blessings’ project enabled the training of 88 water women in Haiti, each one of whom is responsible for a further three women being trained in the use of filters. By September, the project had continued its work of training water women and equipping them with the Sawyer filter and bucket. They have sent over 2,500 filters to Haiti, and although slowed by customs; because of the in-place Haitian team which travels overland, they are reaching the people in the remote areas.

Tanzania completed the rainwater harvesting project in 2021 in Dundani. Sister Dostea reports: “ Dundani can now use a supply pumped by electricity from the community source. As the pandemic threatened the country and good sanitation became increasingly necessary, the children now have access to toilet facilities and can observe proper hygiene procedures such as hand washing. The proximity of harvested water for the local people is also much appreciated: carrying water uphill from long distances is avoided and crops grown on the local farm are more easily irrigated. There are even opportunities for training in agriculture. So many benefits to be enjoyed by providing water!”

In addition to providing the water tank in Dundani, Tanzania, donated funds were able to assist a local primary school in Churwi that has a population of 1,600 children, with the gift of two water tanks.

Safeguarding Training

“To be a prophetic presence in our world today, reverencing the dignity, diversity and vulnerability of all”. In accordance with the Holy Union Vision Statement, the Safeguarding of Children is fundamental to all ministries worldwide. To this end Sr. Meranda Ching from Cameroon, was selected to undertake a programme of special study at the Gregorian University, Rome from September to December 2021. Quarantine regulations on arrival prevented her from participating, but flexible arrangements and participation in other courses enabled her to engage in research on Child Protection and to devise a plan of action for her return to Cameroon which includes -



Figure 1 Meranda participated via other resources resources

- Establishing a clear policy for the region
- Integrating it into the initial formation and on-going formation programmes
- Working collaboratively with sisters in all communities in Cameroon.
- Engaging with staff in ministries, health, education and others
- Liaising with sisters responsible in other areas of the congregation and local dioceses.
- Reviewing and reporting on progress when required.

Meranda writes:

“Living at the Generalate provided an intercultural as well as an international experience. Sharing the rotation for liturgy and cooking, I integrated happily with the community. I am grateful to the Congregation

TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)

and to the General Council in particular, for this opportunity of study which will enable my ministry and support the work of the Congregation into the future.”

Funding Scholarships



Figure 2 Cesile and Gertrude during a science lesson

Today, it is necessary to create broader opportunities for a more influential female presence in the Church and in society. In an effort to promote the voice of young women in Tanzania, ALT continues to sponsor two students from Debrabant High School in Dar es Salaam. Their continuing high performance across all subjects is one example of equality in the classroom, and their participation in school activities is an indication of their social responsibility and potential future leadership.

In 2022, both students, Cesile and Gertrude, who are in the “scholarship group” will be taking the public Form Four examinations. If they pass they may remain in the school in the sixth form.

Inter-Congregational experience in Haiti.

The two sisters have lived in Haiti since 2020 and give a taste of what life was like during the year in the community in Port au Prince. Sr Natalie writes:

“Life was very good in 2021. Being in Haiti, we felt we belonged, and everything went very well; the Haitians are very welcoming and loving.

As far as Community life is concerned, it was encouraging. We love each other and accept each with our differences. Our community was full of joy and life.

In the parish, I was loved and welcomed by all. I was in the Sainte Union Choir and in charge of the Sainte Union football club! I also worked with the youth of the parish. I loved these pastoral activities, which gave me a lot of joy because I saw Christ through young people in parishes as well as in Saint Louis Marie de Montfort College where I taught doctrine. There was a good collaboration between teachers, students and me. Now, having returned to Cameroon for the present, the staff and students communicate with me on a regular basis. Unfortunately, with the death of the President of Haiti, everything has become so difficult and unstable. We went on holidays in Cameroon in June hoping to return but it was not possible as the situation was unsafe. So, we wait and hope for when we can go back. We hope and pray that with the grace of God, everything will

be stable so that we return to Haiti for mission.”



Figure 3 & 4 Saint Louis de Montfort College where I teach doctrine



ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)

Sr Joan Mary adds:

“Our relationship with staff and Pupils in L'Ecole Mixte La Fraternite and College St Montfort was and remains cordial as we exchange messages, ideas and greetings up to now. Also, we were active in the parish in groups like the choir and Legion of Mary. Celebration and sharing was life giving and the Parish is looking forward to involve us in Catechises, and Sunday school upon our return come September 2022, God willing.

All the finances for the Centre de Nutrition are handled by Fr Roland, the Director, and we often visit to feast with them and offered them Christmas as well as end of year gifts.

Our health was quite good and in times of mild illnesses we received good care and given quality health care. Nathalie and I started courses on Spiritual Direction, Discernment and other Theology and hope to complete them upon our return.”

We are looking forward to returning to Haiti in September and we remain indebted to the congregation and to all our sisters for their support and prayers especially when there was little in security in Port au Prince.”

Residential Accommodation

Another project supported by ALT commencing in 2021 was the construction of a community house in Yokadouma, East Region of Cameroon. Six sisters moved here in 2016, living in a four roomed rented property. Their ministry is to serve the people of the area. But the rented house proved to be too small, especially in the light of the pandemic. Sister Yvette gives an outline of the situation and people they serve in the project application sent to ALT in June 2021:

“The East Region occupies the southeastern portion of the Republic of Cameroon. It is bordered to the east by the Central African Republic, to the south by Congo Brazaville, to the North by the Adamawa Region, and to the west by the Centre and South Regions.

Yokadouma has a population of 75,648. Here live the Baka and Malabango people, an ethnic group inhabiting the southeastern rain forests of Cameroon. They are principally hunter-gatherers in the tropical rainforest of Central West Africa.

Being hunter-gatherers as opposed to farmers, the Baka and Malabango face troubles when education is concerned. Formal schooling for Baka and Malabango youths is often difficult for them to handle because it does not fit in with their nomadic way of life. The Baka and Malabango often choose not to attend schools because education is generally not a central part of Baka culture. But the situation is slowly changing, and the sisters see themselves pioneering good education provision at elementary, primary, and secondary level.



Figure 4 Senior class in Yokadouma

Health care remains a major difficulty, with more than 70% of women not attending clinical services. They still rely on the traditional means of childbirth.

The population is a young one, with high death rates – many people die by the age of 50 years.”

The sisters established two schools. By the school year 2020 – 21 there were 150 pupils in the primary school and 165 in the secondary school which has a boarding section. The sisters have to travel 3 kilometres from their house to the schools. This has not been satisfactory with difficulties in travelling at night from the schools

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)

back to the house on poorly developed roads. ALT had provided a new car in 2019/20 to ease the difficulties and dangers of using motor cycle taxis, until the housing situation could be resolved.

When the landlord insisted he required his house back, accommodation became an urgent need. ALT stepped in to provide 80% of the finances needed for the construction of a house in September 2021. This will be sent in instalments as each phase of the construction is completed. However, the COVID situation complicated matters.

In the first report on progress in March 2022, Sr Yvette reports:

“The construction work has begun after great challenges and difficulties. The work has four phases: 1) foundations, 2) raising of the walls, 3)



Figure 6 Tree roots being removed

roofing, and 4) dressing. The work did not start as soon as we wanted [September 2021] because it was

not easy to find a bulldozer. When we finally found one in November [2021] he did not come when he had initially said he would. So the clearing of the site took longer than expected. He did the first clearing at the end of December, with the second time in mid January, and the third at the end of January. So now the foundations are ongoing.

All being well these should be completed by the end of March 2022.”



Figure 5 Beginning clearance

The remainder of the project will be reported upon for the 2022 Directors' Report.

Enabling further studies for future ministry work

One of the sisters from Cameroon has been granted the funds to undertake education as a canon lawyer at a University in Nairobi, Kenya. Her course had begun in 2018 and she is now in her fourth year. She writes:

“I continue to appreciate my studies and the opportunity accorded to me to pursue these studies. The Units of study are very practical and interesting. We spent long hours in school every day in the week and the weekends are often reserved for research and term papers. The more I advance in the programme, the more intense and challenging it becomes. It demands a lot of sacrifice on my part. Even so, because I see how relevant such a studies would be for Holy Union and the Church in Africa in general, I am motivated to keep on. At times I feel lonely and stressed, yet I am encouraged to not giving up. During the year, I made my first public presentation during a Canon Law seminar in the Archdiocese of Nairobi on “The Responsibilities of Administrators of Temporal goods of the Church”. It was a good learning experience for me. Since then, I continue to present different topics on canonical issues during seminars.



Figure 7 Presentation seminar

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)



Figure 8 Maria's graduation

I reside in the hostel of the Religious Sisters of Charity of Charles Borromeo in Nairobi. We are 18 sisters and other young girls in the hostel. The hostel environment is comfortable and conducive for both studies and spiritual wellbeing. Even though I am away from my proper community, I feel very much connected to the sisters physically and through other medium of social communication. In July, I went to Cameroon for holidays and spent time in the community. On March 25th I joined Alice and Maria in Tanzania to renew our vows, and during October 2021, Alice and myself joined Maria to celebrate her graduation. I spent the Christmas break in Tanzania and I also visited Alice in her hostel. Besides these, I receive communications from the General Council and Cameroon Region. All these are occasions that linked me to the sisters and renewed me as a person.

I understand very well the need to be in connection always with my own being, with God, with others and the whole of creation. So, I create the time and environment necessary for this, including my annual retreat and triduum retreat. Needless to say, I participate in the daily celebration of the Eucharist and other liturgical celebrations.

I continue to receive funds for my accommodation, feeding, academic needs, health needs, holiday's allowances and spiritual needs from ALT on a very regular and timely bases. I do not take this for granted. Thank you so much!"

Funding professional finance colleagues

ALT now finances the employment of professional accountants and auditors for each area that receives its day to day (operational) funding from the charity. Due to its size and complexity of ministries the ALT Directors now require the Region of Cameroon to have an annual audit. To assist the sisters in producing quality accounts for this, an accounting firm has been engaged. An accountant works regularly with the bursar so that accounts will be clear, transparent, up to date and accurate. The audit firm set out a list of 'deficiencies' which need to be addressed, and the present Regional Leadership, with the new Finance Committee, are working through these so that the audit for 2022 may be a positive one.

As the number of sisters in Haiti is much smaller, their finances are audited through the ALT. ALT engaged a professional accountant in Haiti, who keeps the day to day accounts, liaising with the sisters, ensuring receipts etc are available, and sending this to ALT for auditing.

Third Party Funding

The Archange Lebrun Trust receives money which is sent by generous donors in the US, UK, Ireland, France, and Belgium, to be sent on to the sisters in other parts of the Congregation for their work in education, health care and parish life. This decision to receive these donations was made to advance the transparency of all monies received and spent, and to enable the Congregation to thank all those who continue to be so generous to their ministries.



Figure 9 Female students on Canon Law course

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)

Third party funding of Activities in Cameroon

Solar Panel installation in Kumbo community

Life in the Kumbo community has drastically changed since the month of April 2021 with the installation of the solar power system. We are grateful for the money received (2500 Euros) from the Franco Belge province which enabled us to purchase the panels, batteries, and other accessories, and have the system installed in the community. Below are some photos of the installation. So far since the month of March 2022, there has been no electricity in Kumbo, but we have been able to store food stuffs that has enabled us to survive during moments when we are unable to go for shopping due to the socio-political situation.



Figure 10 Photos showing the Installation of the solar panels in Kumbo

We are very grateful to our sisters in the Franco Belge province for this beautiful gift that brings a smile to our faces despite the incessant gunshots we hear daily. Working in Kumbo remains a challenge but we are grateful to share life with the people of Kumbo striving in our own little way to be at the heart of the world revealing God's Love.”

TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)

Donation to assist people in the South Western region of Cameroon

Sisters reported on the money donations which were received for ministries in the South West Cameroon Region:

“The money was distributed to some families according to their needs in the form of SAVON, BLANKETS, FOODSTUFF and CASH.” (Savon is soap)

“Most of these families are Internally Displaced Persons (IDPs) who have left their home villages and as such, they most often lack the basic necessities, and are unable to make ends meet. They struggle to survive and to have what to eat daily, or to attend to their medical needs. They can’t even farm because they lack farming land since they are out of their own area.”

“With your gift, we were able to help more than ten families with items like rice, oil, and Savon. Still with the money, we were able to pay school fees for 2 children who did not think that they could return to school because of lack of money. Further, a young woman was helped to start a small business, in order to help sustain her family.”



Figure 11 Receiving food and other items



“It is a sign to us that you sisters, understand some of the challenges through which our brothers and sisters here in the North West and South West Regions of Cameroon experience due to the political crisis.”



“Some of the IDPs were given cash for treatment medical needs that they otherwise could not have received. They are all very grateful. They were all very happy and extend their gratitude through us.”



Figure 12 Sisters were able to provide medicines from the donations

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)



“In addition, please thank our sisters and generous donors in the Franco-Belge Province for this gesture which was very much appreciated by the beneficiaries.

. You have helped many families who had lost hope to smile once more for they know that someone somewhere is thinking of them and shares their sufferings.”



Figure 13 Families receiving provisions

Donations to help people in East Cameroon

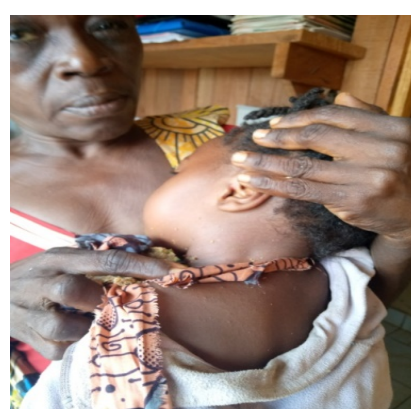
“We say many thanks for your kind gesture which has gone a long way to help many families in the East Region of Cameroon, especially around us in Massea. Many thanks from our part and from those who benefitted from your kind gesture in the form of receiving free medical care from the Catholic Health Institution in Massea, the Baka children who received uniforms for school, (for some had no uniform for school), and on the part of many families who received Rice and Savon for house upkeep in this difficult time in the village that is call “Saison mort”. (the dead time of the year.) May the Lord reward you abundantly.”



Figure 14 This Baku child received uniform and sandals for school



Figure 15 A pygmy child at the hospital receiving treatment



“Furthermore, we wish to sincerely thank you sisters and friends for all the support we received. From that support, we were able to reach out to a good number of families around us whom we found poor and in need. We bought some food items for them and were able to show someone cared. They were happy to welcome us, and they extend their love and blessings to you all.”

**ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021**

TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)



Figure 16 The joy of sharing



Figure 17 Children with food.

“Here are some more of the people we were able to help. One is a widow in Malabango. Another is one of our neighbours, and a third is our grandma ‘mon Bebe’ and her two grandchildren.



Figure 18 Sacks of rice before distribution



Then here is a central African refugee Baba Youaba who has been coming for food for some time now. We were also able to help an ex-prisoner who was released from prison and needed transport to go back to his family.”

“These are just a few of those we were able to help. We have been generous due to your help and again we say thank you for helping us put smiles on the faces of those in need around us.”



Figure 19 Foodstuffs given to families



TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)

Donation for Massea Lunch project from benefactors in the US

“The Almighty has done great things for us; Holy is His Name”.

The Pupils of Alfred Therese Nursery and Primary schools Massea have been blessed and privileged for the past three years to benefit from the Nutrition program donated by the Holy Union Sisters and other Benefactors. We sincerely say “thank you dear benefactors and sisters” for thinking about us and for understanding our reality here in Massea, a village where at times families and particularly children barely have what to eat.



Figure 20 Sacks of rice and cooking oil

This food was prepared by the Holy Union Sisters in Massea community. When the aspirants, postulants and novices come for community experiences it is one ministry they can help with, thus allowing the sisters to continue with our different responsibilities in the school.

The food is prepared on Mondays, Tuesdays, Thursdays, and Friday hence giving the children

meals during the week.

Feeding the children has been of prime importance to us as it:

- helps to reduce the rate of hunger among the children and for most of them, this is the only time they can eat quality and good food
- feeding the children has led to an increase in the number of children who come to school thus reducing the rate of illiteracy among them.

Generally, we buy the rice in bags and other food items like plantains, and others from the village. In preparing the food we ensure that it is balanced as we put in fresh fish and other ingredients to make it tasteful and more nutritive.

On the part of the parents, they are satisfied with the nutrition program and equally render immense gratitude to the sisters for such a great gift.

Thank you very much for this wonderful gift and we pray that the almighty God should bless you abundantly.”



Figure 21 Children enjoying their meals



TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)

Donation for feeding women and girls in Baba 1, North West Cameroon

The activities were established on the need to provide health assistance to 50 women and girls through health talks and distribution of food and mosquito nets to 500 families (pregnant women and girls), as well as feeding of children who are malnourished in the Babal region of Ndop, North West Region, Cameroon.

The project had as its goal the promotion of health care through improved health awareness and nutrition, amongst 50 lactating mothers. A second goal was to increase malarial prevention in 500 families with pregnant women, in the community, as well as to improve and sustain the growth of children who are malnourished.



Figure 22 Health talks with women on the importance of pre and post natal care



This activity benefitted the population especially children and pregnant women as follows:

It has helped in educating some 50 women and girls (especially pregnant and lactating women) on the importance of early ANC, the dangers of home delivery, criminal abortion, and malaria, in pregnancy. The proper management of malaria after being diagnosed is stressed along with the need for good nutrition to build up the Hb of the body. We also encourage the women to do HIV tests and importance and benefits of early testing and early diagnoses

It has enabled the donation of food baskets to 50 women and girls (especially pregnant and lactating women and girls) as well as improving a balanced diet by giving nourishing milk to children suffering from malnutrition.

Moreso, it has allowed us to donate mosquito nets to some 500 local women and girls (especially pregnant and lactating women) to mitigate prevalence of malaria

The activities reached out directly to 50 pregnant and lactating mothers via home visits which also constituted part of the project approach. Through the visits, direct nutritional talks and practices on healthy living were carried out with the project beneficiaries.



Figure 23 Explaining the importance of good nourishment for children

We wish to extend to you our sincere thanks for this support to the pregnant women and malnourished children affected by the ongoing crisis in this English speaking region of Cameroon. Thanks to your support, the women have gain insights on the importance of antenatal clinics and nutrition of themselves and their children especially babies. They boost of improved living and are health promoters to an increased number of women.

TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)

Temporary classroom for St Mary's School, Ndop

The ongoing crisis in the North West and South West regions of Cameroon has greatly affected the people living in these regions. This political instability has a lot of consequences ranging from children not going to school, increases in the rate of poverty, the inability of students to read and write etc.

The beginning of this academic year with many more schools opening in Ndop, came as a welcome relief for many parents longing to educate their children, notwithstanding the financial challenges. Our mission and vision to educate the young people motivated us to open our doors to welcome all the students who knocked at our door. The increase in the number of students this academic year from 260 for the 2020/2021 academic year to 600 for this year 2021/2022 posed a lot of challenges and a concern for the teaching and learning process. The school is at present situated on a temporary site in Ndop.

The support received from the Franco Belge province has enabled us to construct classrooms and an office, beginning in 2021.



Figure 24 New classrooms under construction

This has been very useful because it has enhanced the teaching and learning process. The classrooms will be ready for use in early 2022. The teachers and students at various locations have expressed their gratitude for this timely gesture.

The administration of the school remains very grateful for these donations, and we continue to count on your support to enable us to continue to offer holistic education for all.

TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)

Donations for scholarships

The scholarship donations received during 2021 have helped many children in the North-West, West, East, and Littoral regions. With the children and their families, we say Thank you so much for your kind gestures towards us. With the financial help received, we were able to increase the number of the children benefiting, including sponsoring eight Baka children from Massea in the East Region of Cameroon, who wanted to further their education but had no means. This is the great transformation that the scholarship has done since we started receiving it. Once more thanks for your kindness. Below are the pictures of the children that received the scholarship from different Regions of the country.



Figure 25 Children helped by scholarships around Cameroon



Water Project

In late 2021 we received donations for the water project in St John the Baptist Health Centre, Ndop. This was for advance preparations and we will be sending a report in 2022.

In conclusion, sisters in these areas write: “The above report and pictures give you an idea of how we used the funds that we received. Implementing the projects have been life giving as well as challenging. Life giving because we are happy when we enable life and empower other people; and challenging because the more we help people in need, the more we feel the need to doing even more with the limited means we have. We continue to pray for our donors and funders and promise to use any funds for the intended projects.”

Third Party Funding of Activities in Haiti

Scholarships for St Paul's

These scholarships began in Sr Eileen Davey's time here, for students who had attended the Nutrition Centre. The school now goes up to NS 3 which is the last but one of the secondary school classes. We currently fund 37 students. This is certainly a relief to many parents.



Figure 26 School children

TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)



Figure 27 Nutrition Centre children enjoying the Christmas party

Nutrition Centre

The Nutrition Centre continues under the direction of the Parish priest, Fr Roland, and gives a good meal to about 80 children each day. They also benefit from some basic introduction to learning. Funding for this mostly comes from friends and benefactors in the USA.

Thanks to the generosity of many friends and donors in a variety of countries we are able to relieve poverty in many small ways: helping with the cost of medication, of food, of school, of funerals, paying for professional training etc.

Training for young Haitians

Most young, and indeed not so young, Haitians dream of leaving Haiti to settle in any other country. Many of our friends and neighbours have done so. We believe it is important that they can have professional training before venturing to a foreign land and we see that those who have at least completed their Post Primary education have a better chance of managing elsewhere.



Figure 28 Young electrician



Figure 29 Discussion with some local people

Donations for a Rural School South Haiti

An initiative being supported mostly by a group in France, it is a small rural school in the south of the country. It was founded and run by a young Haitian who is a native of the area. He completed his studies in Accounting in Port-au-Prince and after Hurricane Mathieu some years ago, he was so struck by the devastation and the misery of the people in his native area that he decided to do something. In consultation with the local people he decided the need was for a school.

This school now goes as far as 6th class Primary and in spite of numerous difficulties it continues to function and give some education to a couple of hundred children who would not otherwise have had a chance.

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)



Figure 30 Temporary classrooms after August 2021 earthquake

Two more young people have joined the staff and all three are well on the way to becoming qualified teachers. The earthquake of last August did a lot of damage but the three young people have reconstructed, and repaired the school which is up and running again. Thanks to funding received, this school exists and the outreach from it touches many people in dire need, has an influence on the environment, planting trees etc.



Several contributions were received to help in the reconstruction of houses damaged by the earthquake in August. This enabled us to help quite a few people reconstruct their houses.



Figure 31Children attending L'Ecole la Fraternite

L'Ecole Mixte La Fraternite, Haiti

All the equipment for the water project having arrived by late 2021, work got underway to set up the pumps needed to bring water to the surface.

By the end of the year 2021 the water installation in La Fraternité was almost complete and the services should be up and running very soon. This is a wonderful achievement in the light of the challenging circumstances in the country at the present time. The main donor for this project was a parish in Ireland.



Figure 32 New well

TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)

PLANS FOR FUTURE PERIODS

In the short term the charity proposed to focus on three main activities:

1. During the early part of 2021 virtual discussions and conversations were held between all areas of the Congregational leadership. Initial planning for the 2022 meeting was transferred to the end of 2021 ready for the gathering the following year. From the discussions in 2021 the agenda for the 2022 meeting was revised and updated. Due to the pandemic and travel restrictions, it was decided in November 2021 to use internet technology to meet virtually. Inspired by the positive feedback after the 'Conversations' this was organised to enable simultaneous translation and small group work. With time zones ranging from 9.30am in the morning for the US, to 5.00pm in the afternoon in Tanzania, it required the services of an internet technician to assist in all being able to participate. One of the main focuses of the meeting was the re-structuring proposal agreed at the Congregation-wide Assembly in 2017. The implications arising for ALT finances from the growing numbers of sisters in Cameroon and Tanzania and the decline in sisters and financial resources in the rest of the Congregation will be a key factor to be considered for the future.

2. Work continues towards greater financial transparency, accountability and recording throughout the Congregation. Opportunities are to be provided for younger members of the Congregation in Cameroon and later Tanzania, to develop their knowledge and skills in financial procedures. Already the ALT finances a meeting for the sisters preparing to take their final vows which includes a day on the careful transparent stewardship of finances, given by the Treasurer General. This will continue to be part of their preparation.

Throughout 2021, work continued with the Region of Cameroon in clarifying operational needs and focusing on preparations for the future administration of their finances. A meeting took place in early 2022 between members of the Cameroon leadership, the General Council and the ALT financial advisers on aspects of finances – including budgeting, transparency, planning and development.

The new Leadership in the Region from January 2021 was tasked with continuing the work of implementing the points raised by the auditor on the audit of 2020 as an important necessity. A new Cameroon Financial Management Committee comprised of representatives of communities and ministries was appointed to continue the progress of the past year.

The accountant appointed in Haiti continues to work on the accounts with the sisters. Work is ongoing concerning clearer demarcation between operational and ministry funding. Where possible donations for students will be sent direct to the schools and colleges and not pass through the sisters' bank account enabling a clear paper trail for record keeping and auditing.

3. The pandemic continues to highlight the need for reliable communications technology throughout the Congregation. It was hoped the new Congregation website would be live before the end of 2021, but it has now been confirmed that it will be in use from early 2022. Sisters have been appointed throughout the Congregation to be the contacts for collecting news, information etc to be shared via the website. It is hoped to provide up to date laptops to enhance the accuracy of account records in Cameroon. These will be solely for finance usage so that data can be recorded and sent to the Region's finance office with less of a delay, again assisting accuracy and transparency.

At the same time, medium to long term planning is being undertaken to achieve the following:

1. The six-yearly international meeting is scheduled for 2023 and initial preparation was part of the planned meeting held early in 2022. One aspect of this is the development of new structures throughout the Congregation to enable it to respond better to the changing needs of the twenty-first century. An overarching vision for the Congregation was presented at the 2022 International meeting and will be developed further prior to it being presented in 2023 by each area and the Generalate.

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)

2. Ongoing professional training that is in line with the objects of the Charity and the ministries the Congregation undertakes, will continue to be a priority. Areas with new entrants are being asked to send in to the Generalate a record of the courses and education that sisters take professionally and/or in formation, and how much it is likely to cost annually so that ALT can budget towards the expenses more accurately. This also includes education for sisters about to undertake Final Profession, in safeguarding, mission trends and financial management.

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

TRUSTEES ANNUAL REPORT (including Directors Report and Strategic Report)

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as each of the directors is aware at the time the report is approved:

- there is no relevant audit information of which the company's auditors are unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

A resolution proposing the appointment of Haines Watts, Chartered Accountants as auditors to the charitable company was agreed on the 25th August 2022.

On behalf of the directors/trustees

Sister Paula Coelho
Director/Trustee

25th August 2022

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ARCHANGE LEBRUN TRUST LIMITED

QUALIFIED OPINION

We have audited the consolidated financial statements of Archange Lebrun Trust Limited (the 'parent charitable company') at its controlled entities ("the group") for the year ended 31 December 2021 which comprise the group Statement of Financial Activities, the group and parent Statement of Financial Position, group and parent Statement of Cash Flows and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, except for the possible effects of the matter described in the Basis of Qualified Opinion section of our report, the consolidated financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 December 2021 and of the group's 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and Charities Act 2011.

BASIS FOR QUALIFIED OPINION

We have been unable to obtain sufficient appropriate audit evidence for 2021 and 2020 around the transactions and assets and liabilities of the Cameroon Region which is controlled by the parent company. The Region has therefore been excluded from the consolidated financial statements.

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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 qualified opinion.

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ARCHANGE LEBRUN TRUST LIMITED

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

OTHER INFORMATION

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

the information given in the Report of the Trustees (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements, and

the Report of the Trustees (incorporating the directors' report) has been prepared in accordance with the applicable legal requirements.

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ARCHANGE LEBRUN TRUST LIMITED

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate and sufficient accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees are not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the directors' report and take advantage of the small companies exemption for the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 group's and parent charitable company'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 group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud and error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ARCHANGE LEBRUN TRUST LIMITED

We obtained an understanding of the legal and regulatory frameworks applicable to the Group and the parent and the sector in which they operate. We determined that the following laws and regulations were most significant: The Charities Act, Companies Act 2016 and UK GAAP.

We obtained an understanding of how the Group and the parent are complying with those legal and regulatory frameworks and made enquiries to the management of known or suspected instances of fraud and non-compliance with laws and regulations. We corroborated our enquiries through our review of board minutes, other relevant meeting minutes and review of correspondence with regulatory bodies.

We assessed the susceptibility of the Group's and the parent Company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the audit team included:

Identifying and assessing the controls management has in place to prevent and detect fraud;

Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;

Challenging assumptions and judgments made by management in its significant accounting estimates and judgments;

Identifying and testing journal entries, in particular journal entries posted with unusual account combinations; and

Assessing the extent of compliance with the relevant laws and regulations.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations are from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusions.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ARCHANGE LEBRUN TRUST LIMITED

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Susan Plumb ACA (Senior Statutory Auditor)
for and on behalf of Haines Watts
Chartered Accountants & Statutory Auditors
Old Station House
Station Approach
Newport Street
Swindon
Wiltshire
SN1 3DU

Date: _____ 2022

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure account)
FOR THE YEAR ENDED 31 DECEMBER 2021 (€'000)

		Unrestricted Funds	Restricted Funds	2021	2020
	Note				
Income					
Donations received	2	2,255	232	2,487	1,084
Investment income:					
Investments		460	0	460	419
Bank interest		4	0	4	10
Other Income		20	0	20	57
Total Income		2,739	232	2,971	1,570
Expenditure					
Cost of Raising funds					
Investment advisory fees		110	0	110	106
Investment management fees		160	0	160	142
Charitable activities	3	438	232	670	447
Other Expenditure	5	382	0	382	356
Total Expenditure		1,090	232	1,322	1,051
Realised/Unrealised (losses)/gains on investment assets and on foreign currency investments		5,739	0	5,739	1,556
Net movement in funds		7,388	0	7,388	2,075
Balance brought forward at beginning of the year		30,640	0	30,640	28,565
Balance carried forward at end of the year		38,028	0	38,028	30,640

All activities are continuing. There are no recognised gains or losses other than those disclosed above.
The notes on pages 40 to 48 form part of these financial statements.

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

STATEMENT OF FINANCIAL ACTIVITIES (CHARITY)
(including Income and Expenditure account)
FOR THE YEAR ENDED 31 DECEMBER 2021 (€'000)

		Unrestricted Funds	Restricted Funds	2021	2020
	Note				
Income					
Donations received	2	2,255	232	2,487	1,084
Investment income:					
Investments		460	0	460	419
Bank interest		0	0	0	10
Other Income		7	0	7	9
Total Income		2,722	232	2,954	1,522
Expenditure					
Cost of Raising funds					
Investment advisory fees		110	0	110	106
Investment management fees		160	0	160	141
Charitable activities	3	688	232	920	687
Other Expenditure	5	51	0	51	72
Total Expenditure		1,009	232	1,241	1,006
Realised/Unrealised (losses)/gains on investment assets and on foreign currency investments		5,739	0	5,739	1,556
Net movement in funds		7,452	0	7,452	2,072
Balance brought forward at beginning of the year		30,579	0	30,579	28,507
Balance carried forward at end of the year		38,031	0	38,031	30,579

All activities are continuing. There are no recognised gains or losses other than those disclosed above.
The notes on pages 40 to 48 to form part of these financial statements.

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

STATEMENT OF FINANCIAL POSITION
(including Income and Expenditure account)
FOR THE YEAR ENDED 31 DECEMBER 2021 (€'000)

		Group		Charity	
	Note	2021	2020	2021	2020
FIXED ASSETS					
Building & Property		0	0	0	0
Investments	6	35,298	29,016	35,298	29,016
		<u>35,298</u>	<u>29,016</u>	<u>35,298</u>	<u>29,016</u>
CURRENT ASSETS					
Cash at bank and in hand		2,272	1,192	2,253	1,110
Fixed Term Deposits	7	888	830	888	830
		<u>3,160</u>	<u>2,022</u>	<u>3,141</u>	<u>1,940</u>
CREDITORS: Amounts falling due within one year					
Inter-Congregation	8	402	370	401	370
Accruals		28	28	7	7
		<u>430</u>	<u>398</u>	<u>408</u>	<u>377</u>
NET CURRENT ASSETS		<u>2,730</u>	<u>1,624</u>	<u>2,733</u>	<u>1,563</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>38,028</u>	<u>30,640</u>	<u>38,031</u>	<u>30,579</u>
Represented by:					
Restricted Funds	9	0	0	0	0
Designated Funds	9	38,028	30,640	38,031	30,579
Unrestricted Funds	9	0	0	0	0
Total Funds		<u>38,028</u>	<u>30,640</u>	<u>38,031</u>	<u>30,579</u>

The notes on pages 40 to 48 form part of these financial statements.

The financial statements were approved and authorised
 By the Board of Directors on 25th August 2022 and
 Signed on its behalf by:

Sister Paula Coelho
 Director

Sister Patricia Trussell
 Director

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

Cash Flow Statement for the year ended 31 December
(€'000)

	Group		Charity	
	2021	2020	2021	2020
Net inflow/(outflow) from operating activities	7,388	2,075	7,452	2,072
Increase/(decrease) in creditors	32	19	31	35
Investment income	(460)	(419)	(460)	(419)
Interest income	0	(10)	(4)	(10)
Realised & unrealised investment and foreign currency gains/(losses) on revaluation	(5,739)	(1,556)	(5,739)	(1,556)
Net Operating Surplus/(Deficit)	1,221	109	1,280	122
Cashflow from investing activities				
Investment income	460	419	460	419
Interest income	0	10	4	10
Net additions to investments	(543)	(927)	(543)	(927)
Net cashflow from investing activities	(83)	(498)	(79)	(498)
Increase/(decrease) in cash	1,138	(389)	1,201	(376)
Cash as at 1 January	2,022	2,411	1,940	2,316
Cash as at 31 December	3,160	2,022	3,141	1,940

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS (in €'000s)
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

(a) Basis of Accounting

Archange Lebrun Trust is a regulated trust in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to promote charitable work carried out by the Congregation of Holy Union of the Sacred Hearts.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in euros which is the functional currency of the charity and rounded to the nearest €000.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

There are no material uncertainties regarding going concern.

(b) Revenue Recognition Policies

(i) Third Party Donations - Funding is recognised at the time of receipt.

(ii) Tithes - Tithes are recognised at the time of receipt equating to 10% of the sale price of properties sold within the Provinces.

(iii) Annual Contributions - During 2015 the Congregation decided that an Annual Contribution should be donated to Archange Lebrun Trust each year based on a formula that is consistent across the board whilst encapsulating all the variations within the congregation. The variations being the different age groups, investments held, whether there is a deficit or not along with other factors as agreed by the Generalate. Annual Contributions received in excess of the calculated annual amount are recorded under Annual Congregation Extra Contributions. The maximum annual contribution that can be carried forward that is not recognised is 2 years of that Provinces amount due in the year that the accounts relate to.

(iv) Shared International Costs - To ensure equity amongst the Congregation where Provinces, Regions or Mission Unit have to incur greater costs to attend meetings, these costs are reimbursed by other parts of the Congregation. This also includes the sharing of costs associated with activities that are undertaken on behalf of the whole Congregation.

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS (in €'000s)
FOR THE YEAR ENDED 31 DECEMBER 2021

(v) **Holy Union International Mission Funds** - All funding received for all overseas missions, which are supported by ALT from other parts of the Congregation are recorded at the time of receipt.

(vi) **Investment income and bank interest**- Investment income and bank interest is accounted for in the year in which the charity is entitled to receipt.

(c) Resources expended

Expenditure is included on an accruals basis.

Support costs consist of fees for managing the day-to-day operations of the charity. Governance costs comprise costs for meeting its statutory obligations.

(d) Foreign Currency

Assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the end of the financial year. Transactions in foreign currencies are converted into Euro at the rate of exchange ruling on the date of the transactions. All profits and losses on exchange are dealt with in the profit and loss account.

(e) Fixed Assets

Tangible Fixed Assets are stated when an asset(s) is in excess of €5k. At this time there are no tangible fixed assets.

(f) Investments

All investments are classified as fixed assets. Investments are valued on the basis of mid-market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

(g) Debtors & Creditors

i) **Debtors** - Debtors are recognised at the settlement amount due.

ii) **Creditors** – Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

(h) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS (in €'000s)
FOR THE YEAR ENDED 31 DECEMBER 2021

Restricted funds are funds subjected to restrictions on their expenditure declared by the donor.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

(i) Consolidation

The accounts consolidate the Charity, the Generalate and Haiti. It is proposed to include Cameroon next year, see Note 12. Consolidation of the accounts occurs where the charity determines the following criteria is met with another entity/operation:

- a) it is financial dependent on the charity; and
- b) the charity has control over the strategic and major operational aspects of the entity/operation

2. DONATIONS RECEIVED (in €'000s)

	Group		Charity	
	2021	2020	2021	2020
Annual Contributions	2,255	905	2,255	905
Tithes	0	20	0	20
Holy Union International Mission Funds	232	159	232	159
	<u>2,487</u>	<u>1,084</u>	<u>2,487</u>	<u>1,084</u>

The calculated annual contributions amount for 2021 totalled €843k. Owing to exchange rate losses (contributions stated in USD and GBP) the accounts as at 31 December 2021 stated income on Annual Contributions as €826k. Extra contributions were received from Franco-Belge of €1.4m, making a total of €2.2m.

	Group		Charity	
	2021	2020	2021	2020
Annual Congregation Contributions	827	849	827	849
Annual Congregation Extra Contributions	1428	56	1428	56
	<u>2,255</u>	<u>905</u>	<u>2,255</u>	<u>905</u>

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS (in €'000s)
FOR THE YEAR ENDED 31 DECEMBER 2021

3. CHARITABLE ACTIVITIES (in €'000s)

	Group		Charity	
	2021	2020	2021	2020
Donations, including related expenditure:				
Sisters of the Holy Union of the Sacred Hearts – Generalate	0	0	250	213
Sisters of the Holy Union of the Sacred Hearts – Provinces, Region, Mission Unit.	670	447	670	474
Other organisations	0	0	0	0
	<u>670</u>	<u>447</u>	<u>920</u>	<u>687</u>

4. STAFF COSTS AND TRUSTEES' REMUNERATION

The Group had salary costs of:	Salary	Social Costs	Total Staff Costs
2021	35	16	51
2020	28	11	39

The charity has no employees (31 December 2021 - nil) and, therefore, no staff costs were incurred during the year (31 December 2020 - €nil). The Group employed 2 full time staff in both 2020 and 2021. None of the trustees received any remuneration in respect of their services during the year (31 December 2020 - €nil).

No employee received total employee benefits of more the €70,000.

5. OTHER EXPENDITURE (in €'000s)

	Group		Charity	
	2021	2020	2021	2020
Auditors' remuneration - audit fees	7	6	7	6
Administration	365	346	37	62
International Meetings	10	4	7	4
	<u>382</u>	<u>356</u>	<u>51</u>	<u>72</u>

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS (in €'000s)
FOR THE YEAR ENDED 31 DECEMBER 2021

6. INVESTMENTS (in €'000s)

	Group		Charity	
	2021	2020	2021	2020
Listed investments and cash held for re-investment	35,298	29,016	35,298	29,016

Movements in Investments are summarised below:

	Group		Charity	
	2021	2020	2021	2020
Market value at 1 January	29,016	26,533	29,016	26,533
Net (withdrawals)/ additions	543	927	543	927
Realised/Unrealised gains/(losses)	5,739	1,556	5,739	1,556
Market value at 31 December	35,298	29,016	35,298	29,016

	Group		Charity	
	2021	2020	2021	2020
Asset Allocation				
Equities	22,913	17,708	22,913	17,708
Fixed Interest Securities	5,613	5,198	5,613	5,198
Other holdings other than equities, bonds & cash	4,446	3,889	4,446	3,889
Cash	2,326	2,221	2,326	2,221
	35,298	29,016	35,298	29,016

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS (in €'000s)
FOR THE YEAR ENDED 31 DECEMBER 2021

7. FIXED TERM DEPOSITS (in €'000s)

	Group		Charity	
	2021	2020	2021	2020
Investec/Goldman Sachs Money Market	888	830	888	830
Market value at 31 December	888	830	888	830

8. INTER-CONGREGATION ACCOUNTS (in €'000s)

	Group		Charity	
	2021	2020	2021	2020
Anglo-Hibernia	0	0	0	0
Argentina	10	2	10	2
Cameroon	3	15	3	15
Franco-Belgium	326	318	326	318
Haiti	63	35	63	35
Tanzania	0	0	0	0
United States of America	0	0	0	0
	402	370	402	370

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS (in €'000s)
FOR THE YEAR ENDED 31 DECEMBER 2021

9. RESERVES
Group

	1 January 2021	Incoming Resources	Outgoing Resources	Gains on Investments	Transfers	31 December 2021
Restricted Funds	0	232	(232)	0	0	0
Designated Reserves						
- Generalate Fund	9,741	252	(382)	1,971	(50)	11,532
- Chapter Fund	205	0	0	0	50	255
- Congregation Fund	20,694	2,487	(708)	3,768	0	26,241
	30,640	2,739	(1,090)	5,739	0	38,028
Unrestricted Reserves	0	0	0	0	0	0
Total Reserves	30,640	2,971	(1,322)	5,739	0	38,028

Charity

	1 January 2021	Incoming Resources	Outgoing Resources	Gains on Investments	Transfers	31 December 2021
Restricted Funds	0	232	(232)	0	0	0
Designated Reserves						
- Generalate Fund	10,433	459	(51)	1,971	(50)	12,762
- Chapter Fund	205	0	0	0	50	255
- Congregation Fund	19,941	2,263	(958)	3,768	0	25,014
	30,579	2,722	(1,009)	5,739	0	38,031
Unrestricted Reserves	0	0	0	0	0	0
Total Reserves	30,579	2,954	(1,241)	5,739	0	38,031

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS (in €'000s)
FOR THE YEAR ENDED 31 DECEMBER 2021

Restricted Funds – amounts received from within the Congregation or from third parties for specific activities.

Designated Funds:

- (i) **Generalate Fund** - Are funds utilised to support the ongoing day to day operations of the charity and its associated operating costs, which include donations to the General Council in Rome, other associated costs and activities in support of the charity's objectives.
- (ii) **Chapter Fund** – This fund was set up to provide funds for the cost of the Collegial Assembly, an international meeting held every 6 years, that determines the future direction and leadership of the Congregation.
- (iii) **Congregation Fund** – The fund is to support the underfunded areas of the Congregation. It is to enable:
 - the support of the operational needs of the Congregation – living and working
 - the education and formation of members.

10. ALLOCATION OF RESERVES

Group	Unrestricted Reserves	Designated Reserves	Total Reserves
Fixed Assets	0	35,298	35,298
Current Assets	0	3,160	3,160
Current Liabilities	0	(430)	(430)
Total Reserves	0	38,028	38,028

Charity	Unrestricted Reserves	Designated Reserves	Total Reserves
Fixed Assets	0	35,298	35,298
Current Assets	0	3,141	3,141
Current Liabilities	0	(408)	(408)
Total Reserves	0	38,031	38,031

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS (in €'000s)
FOR THE YEAR ENDED 31 DECEMBER 2021

11. COMPANY STATUS AND CONTROL

The company is a company limited by guarantee and not having a share capital.

The members' liability is limited. Every member of the company undertakes to contribute up to £1 to the assets of the company in the event of it being wound up.

12. RELATED PARTY TRANSACTIONS

During the year, donations of €1.1 million (2017: €1.1 million) were made to the Congregation of the Sisters of the Holy Union of the Sacred Hearts. Four of the trustees of Archange Lebrun Trust Limited are also on the General Council of the Congregation.

13. CONSOLIDATION OF ACCOUNTS

The charity determined during 2019 that in the future the Mission Area in Haiti will be required to be consolidated into the accounts. To assist with the process of providing a set of accounts that the charity can rely upon, an accounting/auditing firm in Haiti was appointed in September 2018, at its cost, to ensure that consolidation can commence with the 2019 accounts.

The charity has determined in the future that the Region of Cameroon, a separate legal entity registered in Cameroon, will be required to be consolidated into the accounts. A new leadership team was appointed for the Cameroon Region and they took over from the previous leadership team at the beginning of 2021. During the first half of the year it was established that following an audit of one of the Mission areas further work on financial processes and procedures needs to be undertaken in order for Cameroon to pass an audit in country, and subsequently for their financial statements to be consolidated with those of ALT.