

ARCHANGE LEBRUN TRUST LIMITED
(Company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
(In Euro)

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

ARCHANGE LEBRUN TRUST LIMITED
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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

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The Trustees present their report and the audited financial statements of the group for the period ended 31 December 2022. 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 25.

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.

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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 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.

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LONG TERM STRATEGIES

COVID 19 continued to make its presence felt during the year. It prevented the planned international meeting of Congregational leadership from happening in person. The meeting went ahead but in virtual form, which curtailed some of the planned work, concentrating instead upon governance and initial planning for the 2023 Year of Chapter. This meant long term strategies had to be revised, although not shelved or cancelled.

COVID 19 could not prevent the strategic planning exercise from being updated, as it is completed individually by each area and then uploaded to the finance advisers. Demographic and financial information was collected as normal. The number of sisters continues to show a decline albeit at a slower rate due to the number of entrants in Cameroon and Tanzania. Financial data is becoming more accurate as the use of financial advisers and auditors takes hold.

The long term strategic financial approach of the Congregation is to develop models for all areas to enable growth and movement towards self-sufficiency. Work continues in Cameroon to identify needs and priorities, and to assist in the writing of a development plan which considers resources, including finances and then plans accordingly. This is instead of the current situation, where a number of projects are begun and then remain incomplete due to lack of proper planning and funds. Assistance is being given through the employment of the international firm Grant Thornton, who are working with the sisters in Cameroon on a number of aspects of finance, management and planning. Work on the development strategy is continuing.

Whilst two areas of the Congregation show an increase in the number of sisters, the decline of sisters in employment in the other areas brings its own issues. There is a growing need for healthcare provision for sisters who have reached retirement age. Some Congregation areas are beginning to find this harder to finance. The ALT Directors continued their provision of funding being set aside for such eventualities. Close communication with each area by the General Council allows the Directors to be informed if there are financial needs to be supported anywhere in the Congregation, under Memorandum and Articles of the charity – paragraph 3.

The other area of focus for the long term is on developing and improving the immediate communication by, and to, each area. Technology has enabled the continuance of international meetings, albeit in an abbreviated way due to time differences and the challenges of long sessions of videoing conferencing. Meetings between the General Council and individual areas have been improved by Zoom, so that, whilst face to face visits are by far the best means of communication, it has become possible to hold regular virtual meetings that can also further good communication internationally. The weakness of some internet equipment is being addressed and the Directors have invested in a number of new laptops for sisters in Cameroon and Tanzania.

The Directors, through the Congregation, continue to search for ways to enhance communication to further encourage greater participation of all the sisters in aspects of their lives. One way that is now in action is the Congregation website. It went 'live' in early 2022. With its Members Section, it has already enabled the sharing of material and reflections by sisters as they prepare for the international 6 yearly meeting in 2023. Congregation News and forthcoming events, celebrations, recommended articles, and relevant links can all be found on the site.

The focus of 2023 will be upon working towards these strategies and the International Meeting which will then define the direction the Congregation will take for the next 6 years. Directors will use this to set out the specific short and medium term (up to 6 years) strategies they will follow.

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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 €34 million (2021: €38 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 (2021 €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 €31 million as at 31 December 2022 (2021: €35 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.

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 to 31 December 2022 indicate that all the stated objectives were achieved over the past 5 years though the Trust did suffer unrealised losses in 2022. The trustees continue to monitor the investment policy in light of recent markets events in 2022.

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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:

- €544k to support the work of the Region in Cameroon.
- €26k to support the work of the Mission Unit in Haiti.
- €279k was sent to support the work of the Generalate
- €6k was sent to support the work of Tanzania.

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FINANCIAL REVIEW

The state of the group's affairs is shown in the financial statements set out on pages 31 to 43.

- During the year the group received donations of €1.4 million (2021: €2.4 million) from the Congregation of the Sisters of the Holy Union of the Sacred Hearts and third parties.
- Donations payable and other costs of €1.4 million (2021: €1.3 million),
- The group had net income (before realised gain/losses on investments) of €678k (2021: €1.6.million)

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).
- There is ongoing work to understand the current and future cost base of Cameroon, along with developing the financial and educational requirements for the area.
- During 2022 the Congregation took the decision to no longer maintain a physical presence in Haiti owing, in part, to the increased violence and political turmoil in the country. After consultation with leaders within the Congregation the trustees committed to fund the Nutrition Centre and two of the schools for at least another two years. We will continue a broader support of Haiti through periodic donations to established charities in Haiti.
- Volatility within the investment market did have a considerable impact on the investments in 2022 with an unrealised loss of €4m. These events 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.

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 2022. The charity has no issues regarding going concern as it has access to a combined investment portfolio of €31m.

Whilst a considerable unrealised loss occurred in 2022 (€4m) due to market volatility, the beginning of 2023 has seen a calmer situation and some of these unrealised losses have been recovered, circa €2m .

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Archange Lebrun Trust (ALT): review of charitable activities 2022 and summary of main achievements

During 2022 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.

Whilst the COVID pandemic showed signs of declining around the world, life was certainly not 'back to normal'. New strains of the virus were still emerging, and countries and scientists remained vigilant. Whilst death rates decreased in some areas, others were experiencing high levels. China remained in lockdown for most of its citizens. However, ALT was still able to support the sisters working in Africa and the Caribbean.

The Congregation had a total of 240 perpetually professed sisters at the end of 2022 whilst 10 sisters had died.

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

The Generalate

The Generalate is financed in the same way as the other areas of the Congregation which do not have the resources to fund itself, that is, through the ALT. Whilst the administrative centre is located in Rome, other sisters who work on behalf of the Generalate reside elsewhere, namely in the UK and the US. There are also two employees who work for the sisters in Rome.

Although it still was not possible to hold a 'face to face' international meeting, through the medium of Zoom technology a virtual meeting was held early in 2022. Time zones, break out rooms and 3.5 hour sessions beginning at 3pm every afternoon (Rome time) for 10 days caused a bit of a challenge. The meeting provided interpretation in three languages. With the efficient assistance of a professional technician, any technological difficulties were speedily overcome.

The meeting focused upon the plans for re-structuring in the light of the present day reality of declining numbers of sisters in the western world, and an increase in the number of sisters in Cameroon and Tanzania. Present day structures do not serve this situation well. Each country has been researching how to change their governance in ways that enable the mission of the Congregation to continue to bring life to those among whom we serve. The draft plans were shared with all, and time was given in small groups to reflect and discuss them. Work will continue on this in the lead up to the 2023 international meeting, usually held every six years.. Plans will evolve and be refined ready to be presented at that meeting. Organisational details and planning for that meeting had a place on the agenda also, namely, the number of delegates, the composition of the planning group and the location chosen to hold the meeting.

Report from the representative on the UN NGO group 'Unanima'

Unanima International (UI) is an organisation made up of 23 sisters of different Congregations from around the world who work to create a more just world through advocacy efforts with the United Nations. Unanima International members do not attend the UN meetings. Sr. Jean Quin is Executive Director of the organisation. Sr. Jean takes the ideas and discussions of the different concerns raised at the UN. Most recently, homelessness, especially of families and children has been a prime focus of UI. The presence of UI keeps these concerns at the head of the agendas for different countries. UI continues to raise the concern of women and girls in many countries.

Sister Jean writes a very detailed Newsletter every two months. It is posted on the UI website and available in three languages. The newsletter can also be accessed on our Congregation website. This arrangement helps us and our congregation to think globally.

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Funding from ALT is used to pay our Holy Union representatives room and board and transportation during the meetings twice a year usually lasting about four days. During the Pandemic we met virtually. Last summer Sr. Jean met with the Superiors of the Congregations having headquarters in Rome. Members of our General Council attended the meeting, which they found most informative and also furthered collaboration among UI members.

International Committees

Access to Clean Water Committee: 'Access to safe drinking water is a basic and universal human right, since it is essential to human survival and, as such, is a condition for the existence of all human rights.' Laudato Si, n30

Set up in 2020, comprising sisters from all areas of the Congregation, the use of Zoom technology has allowed a number of meetings without the difficulties of travel and obtaining visas, COVID clearance etc. It coordinates the corporate response to the call for access to clean water for all people. It also aims to deepen reverence and appreciation for water, enhancing awareness of difficulties for so many, and taking responsibility of working with others in providing access to clean water. The organising committee coordinates the sharing of news from around the Congregation on projects that aim to increase access to clean water.

One such project was undertaken in St John the Baptist Health Centre, Ndop, Cameroon. Sr Kum Shallotte Bi writes:

"The water project was aimed at providing sufficient clean water to the users of St John the Baptist Catholic Health Centre Ndop, to St John the Baptist Resource Centre, (where St Mary's College is currently lodging), and to the local inhabitants. The hope was that the bore hole would be able to supply these areas with water throughout the year. The work began on the 27th March 2022 with a hydrogeological studies by the drilling company. Once a suitable borehole was discovered, the real work began a month later. A machine was brought in to dig the bore hole and took three days. The borehole was dug to the depth of 45 meters. We were assured by the technician that with this depth, the water will not run out during the dry season. After drilling, the construction of the elevation started. It was constructed to a height of 4 meters with space provided for two drums of six thousand litres each, after which it was roofed for the solar



Figure 1 Installing the pipe



Figure 2 The tower with water drums

panels to be placed on it. The pipes were linked with those of the resource centre to supply them with water whenever they are out of water. A tap was connected outside the gate of the health centre to supply water to the local inhabitants. The last part of the project was the installation of the solar panel system.

Two panels of 280 watts each, a solar battery, inverter, and controller were used. This will serve as a reservoir for energy when the weather is bad and there is no sunshine. The pump was then installed and connected to the water supply and the

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solar energy.

Despite the challenges, when the water finally flowed, there was great joy in the neighbourhood as they expressed their gratitude for the water. They said we have answered to their cry; when we were thirsty you gave us water to drink. We cannot thank the Access to Clean Water committee and all those who contributed generously to the realization of this borehole enough. We can confidently say that you have responded to the cry of the poor.”

Another water project took place in Tanzania. At the centre for children with disabilities – Matumaini, there was a need for clean water to be available. Now run by Sisters Emiliana and Fides, Matumaini means ‘hope’ and this is what the sisters try to bring to the families who have children with disabilities.

With desperate parents requesting care for their disabled and housebound children due to the absence of any such provision in Dar es Salaam, Sister Adriana (now deceased) pioneered this service more than 10 years ago, to assist the mostly Muslim population. Instead of being hidden away, families are encouraged to bring their children to receive physiotherapy that can strengthen children’s limbs and help with their overall health.



Figure 3 Water tanks storing water for the centre in Matumaini

The previous water supply was neither reliable nor sufficient to meet the needs of the centre. In the dry season especially, there was a shortage that was compounded by the drought that is becoming all too familiar in many areas of Tanzania. An option of repairing the original tank proved too costly. Instead, digging a new well was considered the best way forward.

Sr Fides reports: “The project allowed the digging of a new well, 120 feet deep, build a strong tower, 12 feet high, purchase a strong 10,000 litre Simtank and an electrical pump, and improve the wiring to the new pump. In the lower part of the Water Tank Tower we were able to make a small office which we will use as a much-needed counselling room. “

Water tanks now store sufficient water to be used for hygiene, for washing, for drinking and for irrigating the fruit, flowers and vegetables grown around the centre. This ministry is unique in this area of Dar es Salaam, and provides medical care, physical therapy, nutritional provision twice daily, and transportation as part of the service. To date, approximately one thousand children have been registered.

Each week about ninety mothers take their children to Matumaini believing that their babies will be helped to stand or walk given the necessary attention. Through love and care, hopes and dreams are realised in terms of the children’s mobility; some have benefitted from surgery in general hospitals; a number have progressed to mainstream education, but sadly, for a small number, their serious illnesses did not allow them to survive.



Figure 4 New sinks were provided in the kitchen

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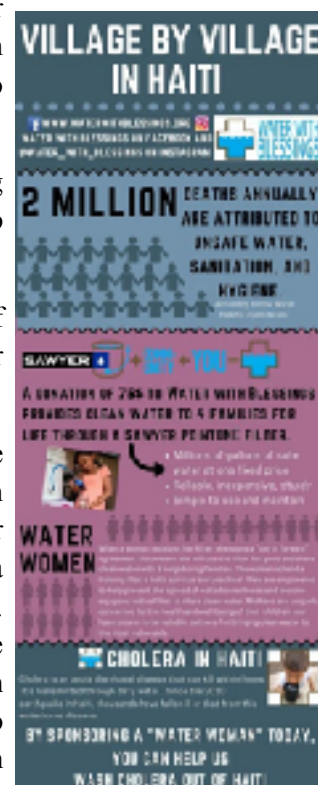
There is hope too, for the mothers themselves. While their children are taken care of, they are introduced on site to literacy skills. There is also an opportunity for training in tailoring which will provide them with some means of income.

In addition, the Action for Clean Water Committee has made links with ‘Water with Blessings’ (WWB), a non-profit water purification ministry ‘devoted to bringing clean water to God’s thirsty children’. Their website explains that they are: “mothers and missionaries who equip other mothers in need of water with home-based filtration systems that provide them, their families, and their neighbours with safe, clean, healthy water. Our unique process educates women on how to install, use, and repair their filtration systems, and empowers them to become respected Water Women in their communities.”

In many countries it is the young girls who have the responsibility for collecting the water needed by the family, which often means they are unable to go to school.

By educating women to use filtration systems girls are freed from the burden of carrying heavy loads of water so they can be educated alongside boys. Last year WWB trained 16,672 ‘water women’ in 8 countries in Africa and the Americas.

Haiti is one of the countries where WWB works where Holy Union sisters have been resident in Port au Prince. The organisation has initiated a cholera campaign to help to eradicate the deadly water-borne disease, particularly virulent for children ages 1—4 which is rampant in Haiti. With this in mind, a Cholera Campaign has begun in Haiti with the aim of eradicating cholera completely. Since the earthquake of 2010 thousands have died of this disease. Due to the increasing violence and unrest, the sisters were unable to remain and work with WWB, but are still partnered with them, raising money that can be used to purchase the filtration equipment. Through the ACW committee, and in collaboration with WWB, Holy Union Sisters will continue to support the Haitian people.



On going education

As part of continuing education for younger sisters, two were invited to participate in the 6-month Formation for Formats Programme sponsored by the International Union of Superiors General (UISG) in Rome. They write:



Figure 5 Sisters on the UISG course

“We were privileged in September 2021 to be invited to be part of the Programme for Formators. Having coped with the uncertainties of travel, visas, flights and Covid testing, we finally arrived in Rome in January 2022 pleased to discover that the programme would take place in person rather than virtually, as it did the previous year. We quickly felt at home sharing community life in the Generalate.

The sixth months Programme for Formators was organised by the UISG. This year 45 sisters took part, representing 37 congregations and 22 countries. Well known religious, men and women, presented an intensive course of lectures on the various aspects of consecrated life. We also had access to some of their writings. Recommended

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reading prepared us for the seminars, and we were also invited to integrate our own congregational documents, constitutions etc. into discussions. Both of us were assigned to a mentor at the Gregorian University. Mentoring focused on the impact the programme had made on us personally, and how it would be implemented in the ministry of Formation.”

The course was not all study. A time of quiet retreat and visits to pilgrimage sites were included. And the programme ended with a celebration. As the sisters say:

“A special audience with Pope Francis was arranged for our group and a directed retreat was organised at the Divine Word Centre in Nemi, south of Rome. In the course of our six-month programme, we were enriched by visits to places within Rome itself, and to popular places of pilgrimage such as Assisi, Padua and Loreto.

Our time in Rome was very much an intercultural experience. A highlight on May 20th was a liturgy of farewell and celebration when all 45 sisters joined together in joyful thanksgiving for the opportunity we shared. The theme of the day -“Celebrating the Beauty of our Cultural Diversity in the Spirit of Synodality”

We were delighted to invite our congregation leaders to an environment full of colourful artefacts representing our countries and traditions. The variety of talent in music, song and dance created a wonderful performance and the range of menus represented every continent.”



Figure 6 May 20th celebration

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Studying for future ministry work

For the past 5 years, ALT has been funding Sr Josiane during her Canon Lawyer university course in Kenya. 2022 saw her beginning her final year of studies. A busy year, with the final courses to be studied, a thesis to write, orals and written comprehensives to pass.



Figure 7 Attending lectures at the University

She acknowledges that the work has not been easy, and she has found being so far away from family and friends difficult at times, but she mentions the areas she has found to be life-giving: “studying a subject that I am passionate about, seeing how relevant and useful Canon law is to all the faithful, having encouraging and supportive lecturers, support from my congregation and good companionship from my class mates.”

Referring to the area of study, she writes, “Canon law is a very practical and useful discipline. It is NOT an instrument to judge and condemn people but rather a pastoral instrument of justice tempered with mercy, and good order, so that the mission of the Christ can be achieved. Therefore, I am available to share this knowledge in the domain of teaching (academics, sessions, workshop, and facilitation), archiving, writing, canonical counsel in various aspect of religious life and the Church in general.”

In looking back over the past five years and considering her greatest achievement she notes, “I am delighted with the knowledge obtained. However, I am most delighted with the person I have become, and will become, as a result of the opportunity to study. The process has guided my choices, shaped my values and world view: it has humbled me, revealed the inner light within me, endowed me with a lot of discipline, consistency, perseverance, patience, tolerance, collaboration, and compassion. In fact, it has drawn me closer to myself and to others and for this, I am forever so thankful.”



Figure 8 Practical session using knowledge learnt during the course

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The Mission Unit of Haiti

The country of Haiti saw an increase in violence, civil unrest and kidnappings during 2022. The political instability continues with rival gangs taking advantage of the lack of leadership to wage war between themselves and aim to control more and more of the country.

The U.N.'s special envoy to Haiti warned recently that the ongoing training and resources the international community is providing to Haiti's national police force is not enough to fight increasingly violent gangs. Helen La Lime, head of the U.N.'s Integrated Office in Haiti, joined an Organization of American States meeting in Washington, D.C., saying it's time to look at new partnerships, as she called once again for the deployment of a specialized foreign force.



Powerful gangs have been infiltrating once peaceful communities in the Haitian capital and beyond, with experts estimating that they now control about 60% of the capital, Port-au-Prince. They have pillaged neighbourhoods, raped adults and children and kidnapped hundreds of victims ranging from U.S. missionaries to a hot dog street vendor in a bid to control more territory, with violence worsening since the July 2021 assassination of President Jovenel Moïse.

Sister Helen writes; “The situation in the country has worsened: violence, the presence of gangs, kidnapping, armed robbery, corruption, inflation. The international community discuss the sending of an International force to help solve Haiti’s problems, but to date nothing has happened. Elections may be held at some time in the future. President Biden has offered to welcome thousands to the USA if they are sponsored. This has increased the number of those trying to emigrate, and is draining the country of some of its best qualified citizens. And yet, in spite of everything, many people, old and young continue to work for the benefit of others. Donation from many have enabled the support of the many who struggle to feed their families, to pay education/formation, to help with funerals, and to pay for health care.”

The Holy Union community had been reduced to just one sister, as the two Cameroonian sisters who had been working in Haiti alongside Sr Helen were not able to return in 2022, due to the increasing violence, and fears for their safety and documentation issues.

Sister Luisa Dell' Orto, a Little Sister of the Gospel of Saint Charles de Foucauld, was shot during a robbery attempt. On the morning of Saturday, June 25, Sr Luisa was the victim of an armed attack. Seriously injured, she was rushed to hospital, where she died shortly after, two days before her 65th birthday. The news has had a great impact in Port-au-Prince, where 'Soeur Luisa', as they called her, was an institution.

Sister Luisa had lived in the same parish as the Holy Union sisters and was well known to them. As Sr Helen writes; “She directed Kay Chal, an alternative educational centre which caters for those who were not able to attend regular school. Srs Joan Mary and Nathalie (Cameroon) both worked part-time in this centre, as did Sr Maria earlier.”

Because of the increase in violence and kidnapping of people in Haiti, irrespective of who they were, in early December 2022 the General Council, in consultation with all Congregation leadership, came to the decision to close the mission in Haiti. In a letter to all sisters, they said: “we have discerned finally, that our Holy Union

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mission in Haiti has reached its fulfilment in terms of the personal presence of our sisters there. Influencing our decision has been first and foremost concern for Helen's safety, the absence of a local community of Holy Union Sisters, and the long-term sustainability of our mission. We understand that after so many years of service by Helen herself and other members of the Congregation, this decision may be disappointing and yet, not unexpected."

The remainder of the year was spent in organising the arrangements for passing property etc, to the parish.

Whilst the direct presence of Holy Union would cease, the support of the Haitian people would continue in different ways. School fees for two schools will continue, as will support of the Nutrition Centre, with donations sent directly to them from ALT. Any general donations will be sent to one of the established large charities already working in the country.

Sister Helen wrote; "This year in Haiti was rather extraordinary. It saw the community reduce to one sister. [Then] it marked the withdrawal of Holy Union sisters from Haiti, after over thirty years presence there. Thank God for the blessing of being welcomed to Haiti and for being allowed to collaborate in many activities there. The hope is that others will continue to be present there and to witness to the faith, resilience, and courage of the Haitian people."

The Region of Cameroon



The Region of Cameroon consisted of 67 sisters at the beginning of 2022. It receives its day-to-day 'operational' funding from the charity, that is, funding for the living costs of the sisters, and for the formation and training of members (sisters) so they can 'be engaged in the provision and delivery of education and welfare services particularly for the poor and marginalised.' (ALT Mem & Arts main objects).

Back in 2016, lawyers and teachers in the country's two Anglophone regions had organised peaceful protests complaining of political and economic marginalisation by the central government, which like the eight other regions of Cameroon, is Francophone.

The situation spiralled into violence after the government used force against the protesters, leading to unrest in the North West and South West. Today, the conflict between the Cameroonian military and separatist fighters seeking a breakaway state of 'Ambazonia' for the two troubled regions, shows no sign of abating. Since 2016, there have been stories of displacement and tragedy across the North West and South West.

According to a February 2022 report by the International Crisis Group, at least 6,000 people have died in the conflict while another 765,000 have been displaced, of whom more than 7,000 are refugees in neighbouring Nigeria.

Human rights groups say government troops have committed human rights violations, including burning homes and entire villages as well as torture, detention and killings. Armed separatists are also reported to have kidnapped hundreds of people, and tortured and killed civilians. (Taken from report on Al-Jazeera site, Jan 2023)

It is against this backdrop that the sisters live and work, trying to bring health and educational services to the Cameroonian people. Some sisters have been traumatised by the violence they can see daily, and have needed

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to move for respite to other communities for a time before resuming their ministries in the two Anglophone regions.

One sister, who lives and works in the North West writes of the difficulties they have faced during 2022 in keeping St Mary's School open; "Leading and educating the children during these times have been a daunting task. As one has to move amidst gunshots to go to school, one becomes a figure of conflict and suspicion to both belligerent parties on the ground, with long hours of trek to school, not knowing what can happen. This living each day in a spirit of uncertainty makes us trust in divine providence more. We have adapted to this situation by using available space to the best of our ability, welcoming the students as they are, and journeying with them in their uniqueness. The crisis has greatly affected the children and we experience a lot of deviant behaviour, which becomes very challenging as far as discipline is concerned. But thanks to the staff we are gradually learning to live, help and journey with the children appropriately. We remain a sign of hope for these young people as they are happy and willing to study. The teachers remain a part of this journey as they risk their lives and families in the education of the young." (Sr Pascaline)



Figure 9 St Mary's students in class

Ongoing formation – a Sabbatical course in Kenya

One of the sisters was granted a sabbatical time to undertake a programme in Kenya. Sr Josy writes: "A sabbatical is a period in the life of an individual, where he or she takes an extended time away from work. This time gives an opportunity for people to travel and study away from their regular activity and to gain more knowledge in their career. It is also a time of break from a routine activity. A Sabbatical period is also a time of transition after some work done. This time also offered me the chance to interact with other religious men and women from other African countries. Chemchemi Ya Uzima, is an institute founded by Association of sisterhood of Kenya, (AOSK). The women religious of Kenya founded this institute for 60 years ago. It is still run by the women religious in Kenya up to this day. The institution forms formators for formation, offers sabbatical, programs and receives many groups around the town of Nairobi. Other African countries also use the place for sessions and even other groups of Congregations for workshops and other inputs. It is a very big centre with a calm and prayerful environment. We had classes from Monday to Friday and so our weekends were free and that gave time for rest, personal prayer, reflect and meditation. Besides that, activities began from Monday to Friday with Divine Office and then Holy Mass from 7:00am. I was very happy with this time, for it really gave me time to pray, meditate, and to rest. During this time, we studied topics like Human development, discernment and prayer, dreams, one to one counselling, trauma, decision making, enneagram assertiveness, procrastination, midlife crises, and leadership, to name just a few.



Figure 10 Sister at Institute in Kenya

While in Kenya I was also privileged to take a course in social counselling and to improve my computer skills. It was an enriching time for me".

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Solar Power Energy in the Yaoundé complex

Since June 2022, Yaoundé complex has been blessed with the installation of the solar power system. The presence of this solar system has greatly helped us to improve our working conditions. With the money received we were able to install three inverters, four batteries, forty-two solar panels and other accessories.

Here, are some pictures of the work. We use this opportunity to render immense thanks to the ALT. One of the fruits of this great project can be seen through the presentation of the report on time, not hampered by power cuts, and this has also facilitated life in the regional administration.



Figure 11 Installing the solar panels with connections to the energy system



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A new strong car to facilitate travel

Last year during the month of October 2022, the regional administration received money to buy a sturdy car to enhance smooth running of the administrative activities. This has greatly helped, especially to facilitate movements around the Region to places with tedious and difficult roads which was a difficulty before. For this we are very grateful to the Trustees of ALT. Here are some photos of the car which has facilitated visits to communities and ministries for administrative purposes.



Figure 10 A new car to facilitate better and safer travel around the country

New Laptops for community and ministry bursars

In the course of last year, 2022, ALT provided to the Cameroon Region received laptops and printers for our communities and ministries with great joy. This was handed over to bursars of ministries and communities during a training session for bursars by the administration. After handing the laptops and the printers to the bursars, they were trained on how to use them. This has gone a long way to facilitate the recording and presentation of accounts by the bursars which was a difficulty before. The fruits of these are seen in the monthly accounts presented in order and on time. Attached are some pictures of the laptops being distributed to the bursars during the training sessions. We are grateful to the trustees of ALT for this support.



Figure 11 New laptops for community & ministry bursars



Figure 12 Bursars receiving training in using the accounts programmes on

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Third Party Funding through ALT

The ALT receives donations from generous benefactors in Europe and America to be sent on to the sisters in Africa and the Caribbean for their continuing work in education, healthcare, and parish life. ALT receives the money in order to increase transparency of all monies received and spent, and to allow all sisters to thank these benefactors for their continuing generosity. Without such funds, many poor and marginalized people would struggle to get the health care or education they deserve.

Third party funding of Activities in Haiti

One of the schools that received donations from benefactors was St Paul's in Port-au-Prince, Haiti. A total of 36 students received sums of money which enabled them to continue at school during 2022. Life in Haiti can be harsh, no money for school fees and children cannot attend school. Sr Marie Lourdes, the Principal of St Paul's writes, "the money we received was used to cover the school fees of 36 students divided into different levels.

This money was used to pay the costs of school insurance, canteen, school books, sports, teachers' salaries, and various maintenance for these students to continue their education."



Figure 13 Some of St Paul's School students, Haiti

Nutrition Centre Report 2022

Father Roland Vilfort, s.m.m., the parish pastor in Delmas, Port-au-Prince, writes of the work of the Nutrition Centre in 2022 despite the situation in the capital and the country as a whole. He writes:

"Dear Holy Union Sisters, we thank God for all his goodness for the community of Delmas in Haiti where most of those families who live there struggle. It's my first time to write a report for the Nutrition Center. In the past 3 years in the Parish Sr. Helen has always been available to write it with some information. Because the mission is closed and Sr. Helen is no longer in Haiti, I take pleasure to do this report.



Figure 14 Children in the centre

With the generosity of the Congregation of Holy Union Sisters all four slum areas surrounding the parish get their children smiling for a better familiarity in their neighborhood. We thank God for his blessing through the Congregation. God is good. Both the Nutrition Center and their presence with the men minors in the Prison located in the territory of the Parish, are parts of social pastoral action because our Sisters of Holy Union sustained them.

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If my memory serves me right, Sr. Helen told me this Project started after the earthquake with Sr. Eileen and other sisters and Fr. Nicolas Gerard, the former Pastor. This project is a response to reduce the risk to those children in the community. In the beginning it was 60 children but now we are refusing some requests so to stay at 90 children and 17 voluntaries who we give a small stipend every month to them.

It takes place at the rectory of St. Montfort Parish in 2 rooms, one kitchen and one toilet every working day from Noon to 3 o'clock in the afternoon.

If for some reason after the earthquake it was an important project, now in the situation of Haiti with political and social difficulty this project is even more important to assist those children who face a lot of mis-understanding.

We spent every weekend for one side with Mrs. Delivrance to buy fruits and vegetable and other side with Mr. Camille to buy all necessities for cleaning, food, and others. Because the lack of electricity we spent also every day with Mrs. Delivrance for meat and spicy and Mr. Fanfan for ice and purify water. We bought also the propane gas every two weeks for the kitchen.

We get some satisfaction because the kids cry for the Nutrition Center when we have a problem and then we cannot function.

We organize a Christmas party for the kids every December close to Christmas day. We give everyone a game as a gift and we share some gifts with the voluntaries who help us as a teachers for the kids. We play, dance, sing, and share cookies. They go home to share the joy of Christmas with their family.



Figure 16 Mrs Delmas preparing the dinner



Figure 15 The kitchen



We thank specially Sr. Helen M. Ryder for her courage, her missionary spirit, her familiarity, her generosity. She stays unforgettable in our prayer for her better life in her new mission.



Figure 17 Christmas presents

We thank the Holy Union Sisters. May our Heavenly Father continue to bring good health, wisdom, patience, knowledge and patience.

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On behalf of those 85 kids who are benefit the gift of a better life; I thank the community of Holy Union Sisters. We have received \$ 25,320.00 US. And we have spent \$ 25,933.13 US. That was over because the inflation in Haiti even though we didn't open in September and October because the political situation of Haiti. Once again thank you all for your encouragement to keep Haiti alive for those kids. May God continue to bless each one of us for this opportunity given to sustain the future of those kids.

Fr. Roland Vilfort, s.m.m. St. Montfort, Pastor



Figure 18 Sr Helen and volunteers at the Nutrition Centre

Third Party Funding for Cameroon



Figure 19 The forest at Massea

Water for the villagers in Massea Sr Silvia writes of the project to bring clean water to Massea:

In the morning fog that clouds the forest, the search for water began, to improve the lives of the pigmy people who live in this part of east Cameroon.

Until now, no clean water was available to support healthy living in the home, in the local primary school or the local village community.

Delighted with the possibility of finding water, a team began the process of drilling, working day and night. At times, confronting the rocks, their efforts were finally rewarded in discovering a reliable source.



Figure 20 Drilling for water

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The construction of the water tower made sure the tank has sufficient capacity to meet the needs of the people. The supply is closely monitored so it can be used efficiently.

Powered by solar panels, the project also promotes the use of clear and efficient energy.”

This means the villagers in Massea now have access to clean drinking water for the village and this resource now mitigates the danger of water-borne diseases. It also means water is no longer carried long distances.

It means the villagers have water to irrigate their crops so they can grow more food locally.

Sr Silvia ends by saying:

“To all who have contributed to making clean water accessible to the villagers of Massea we say

Thank you!”



Figure 21 Water tank construction



Figure 22 Crop irrigation

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PLANS FOR FUTURE PERIODS

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

1. The members of the Congregation have been preparing for the 6-yearly International Meeting which identifies and sets out the future direction for the sisters. The implications for ALT include budgeting for the meeting, to be held this time in Nemi, Italy during July and August 2023. Using the newly upgraded Congregation website, preparatory work began in late 2022 and will continue throughout the first 7 months of 2023. Budgeting will include the costs of translators, interpreters and equipment, accommodation for 23 delegates plus almost 20 staff, travel arrangements, speakers and presenters. The Directors have been setting aside a regular sum of money each year since the previous meeting in 2017, in order to be prepared for the expenses that will arise. This will be the first 'face to face' meeting of sisters from around the Congregation since COVID. As one way of reducing costs, and reducing some pressure on the environment, it is planned that all delegates will use laptops rather than a large amount of paper.
2. In the short term, work will begin with the sisters in Tanzania as they prepare to become a separate area of the Congregation. The ALT Directors have appointed financial advisers to work with the leadership and bursars on implementing the Xero programme to record all financial transactions, to prepare budgets, input data and produce records. The advisers will also assist in facilitating management training and preparing for audits. Once a technology audit has been completed, Grant Thornton will present Directors with their recommendations regarding the improvement of the internet and resources to enable good financial recording, budgeting etc to be achieved.
3. Due in part to increasing violence and insecurities in Haiti, towards the end of 2022 the General Council in consultation with the Leaders from around the Congregation came to the difficult decision to no longer maintain a physical presence in Haiti. Leaderships recommended to ALT Directors that the present ministry of financing the Nutrition Centre and two of the schools would be supported for at least another two years. Directors agreed to this from the funds for the Congregation. The Charity will continue a broader support of Haiti through periodic donations to established charities in Haiti. Reports and evaluations will be requested from each ministry so that it is clear how ALT funds have been used.

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

The meeting in 2023 will see the election of a new General Council, upon whom the responsibility of implementing decisions from the meeting will fall. They will become the Members and will appoint the Directors of ALT.

4. With preparations for the meeting of delegates in 2023 already well in hand, each area had been refining its own revised structures to enable it to better respond to the needs of the twenty-first century. Following the 2022 virtual meeting at which governance plans were presented and discussed, each area had points to respond to and clarify in order that the completed new plan be ready for 2023. This will direct the medium term planning for all areas of the charity for the next 6 years at least. It will become clearer how this will impact finances once all revisions are finalised.
5. It is envisaged that Tanzania will become a separate area within the new structure and this will mean ALT Directors will have to take into consideration the support that the area will need. Whilst most support may be in financial terms, there will also be the need for expertise in personnel. The first step has been in appointing Grant Thornton to work with the sisters to prepare them for the financial recording and audits to which they will be required to provide. In the medium term there will also be the need for training and

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education in management skills, legal and property matters. Directors have made an initial step in this direction and will be following through as necessary.

6. On going professional training will continue to be a priority for the charity. Sisters from Cameroon and Tanzania have already benefitted from attendance at formation leadership programmes in Rome, safeguarding training, and a canon law course. It is expected that this will be continued once an audit of the future needs is undertaken.
7. Further medium to long term planning is contingent upon the decisions taken at the International meeting and subsequent discussions by the ALT Directors.

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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 12 July 2023.

On behalf of the directors/trustees

Sister Paula Coelho
Director/Trustee

12 July 2023

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

OPINION

We have audited the financial statements of Archange Lebrun Trust Limited (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2022 which comprise the group Statement of Financial Activities, the group and parent Statement of Financial Position, group and parent Cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 December 2022, 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent 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 opinion

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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

OTHER INFORMATION

The other information comprises the information included in the trustees annual report , other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

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 directors' report.

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

- adequate and sufficient accounting records have not been kept by the parent charitable company, 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 directors' 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 were 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 from the requirement to prepare a strategic report.

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ARCHANGE LEBRUN TRUST LIMITED

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 25, the trustees (who are also the directors of the parent 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 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 the group or 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

We have been appointed auditor under the Companies Act 2006 and report in accordance with this Act.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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 (FRS 102 Charity SORP).

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.

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

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.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>.

This description forms part of our auditor's report.

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

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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 and to its trustees. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees 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: _____ 2023

ARCHANGE LEBRUN TRUST LIMITED
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CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure account)
FOR THE YEAR ENDED 31 DECEMBER 2022 (€'000)

		Unrestricted Funds	Restricted Funds	2022	2021
	Note				
Income					
Donations received	2	1.258	226	1.484	2.487
Investment income:					
Investments		638	0	638	460
Bank interest		0	0	0	4
Other Income		1	0	1	20
Total Income		1.897	226	2.123	2.971
Expenditure					
Cost of Raising funds					
Investment advisory fees		110	0	110	110
Investment management fees		167	0	167	160
Charitable activities	3	577	226	803	670
Other Expenditure	5	365	0	365	382
Total Expenditure		1.219	226	1.445	1.322
Realised/Unrealised (losses)/gains on investment assets and on foreign currency investments		(4.782)	0	(4.782)	5.739
Net movement in funds		(4.104)	0	(4.104)	7.388
Balance brought forward at beginning of the year		38.028	0	38.028	30.640
Balance carried forward at end of the year		33.924	0	33.924	38.028

All activities are continuing. There are no recognised gains or losses other than those disclosed above.
The notes on pages 35 to 43 form part of these financial statements.

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2022

STATEMENT OF FINANCIAL ACTIVITIES (CHARITY)
(including Income and Expenditure account)
FOR THE YEAR ENDED 31 DECEMBER 2022 (€'000)

		Unrestricted Funds	Restricted Funds	2022	2021
	Note				
Income					
Donations received	2	1.258	226	1.484	2.487
Investment income:					
Investments		638	0	638	460
Bank interest		0	0	0	0
Other Income		0	0	0	7
Total Income		1.896	226	2.122	2.954
Expenditure					
Cost of Raising funds					
Investment advisory fees		110	0	110	110
Investment management fees		167	0	167	160
Charitable activities	3	857	226	1.083	920
Other Expenditure	5	92	0	92	51
Total Expenditure		1.226	226	1.452	1.241
Realised/Unrealised (losses)/gains on investment assets and on foreign currency investments		(4.782)	0	(4.782)	5.739
Net movement in funds		(4.112)	0	(4.112)	7.452
Balance brought forward at beginning of the year		38.031	0	38.031	30.579
Balance carried forward at end of the year		33.919	0	33.919	38.031

All activities are continuing. There are no recognised gains or losses other than those disclosed above.
The notes on pages 35 to 43to form part of these financial statements.

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2022

STATEMENT OF FINANCIAL POSITION
(including Income and Expenditure account)
FOR THE YEAR ENDED 31 DECEMBER 2022 (€'000)

		Group		Charity	
	Note	2022	2021	2022	2021
FIXED ASSETS					
Building & Property		0	0	0	0
Investments	6	31.676	35.298	31.676	35.298
		<u>31.676</u>	<u>35.298</u>	<u>31.676</u>	<u>35.298</u>
CURRENT ASSETS					
Cash at bank and in hand		1.802	2.272	1.774	2.253
Fixed Term Deposits	7	895	888	895	888
		<u>2.697</u>	<u>3.160</u>	<u>2.669</u>	<u>3.141</u>
CREDITORS: Amounts falling due within one year					
Inter-Congregation	8	419	402	419	401
Accruals		30	28	7	7
		<u>449</u>	<u>430</u>	<u>426</u>	<u>408</u>
NET CURRENT ASSETS		<u>2.248</u>	<u>2.730</u>	<u>2.243</u>	<u>2.733</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>33.924</u>	<u>38.028</u>	<u>33.919</u>	<u>38.031</u>
Represented by:					
Restricted Funds	9	0	0	0	0
Designated Funds	9	33.924	38.028	33.919	38.031
Unrestricted Funds	9	0	0	0	0
Total Funds		<u>33.924</u>	<u>38.028</u>	<u>33.919</u>	<u>38.031</u>

The notes on pages 35 to 43 form part of these financial statements.

The financial statements were approved and authorised
By the Board of Directors on 12 July 2023 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 2022

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

	Group		Charity	
	2022	2021	2022	2021
Net inflow/(outflow) from operating activities	(4.104)	7.388	(4.112)	7.452
Increase/(decrease) in creditors	19	32	18	31
Investment income	(638)	(460)	(638)	(460)
Interest income	0	0	0	(4)
Realised & unrealised investment and foreign currency gains/(losses) on revaluation	4.782	(5.739)	4.782	(5.739)
Net Operating Surplus/(Deficit)	59	1.221	50	1.280
Cashflow from investing activities				
Investment income	638	460	638	460
Interest income	0	0	0	4
Net additions to investments	(1.160)	(543)	(1.160)	(543)
Net cashflow from investing activities	(522)	(83)	(522)	(79)
Increase/(decrease) in cash	(463)	1.138	(472)	1.201
Cash as at 1 January	3.160	2.022	3.141	1.940
Cash as at 31 December	2.697	3.160	2.669	3.141

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2022

NOTES TO THE FINANCIAL STATEMENTS (in €'000s)
FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022

NOTES TO THE FINANCIAL STATEMENTS (in €'000s)
FOR THE YEAR ENDED 31 DECEMBER 2022

(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 2022

NOTES TO THE FINANCIAL STATEMENTS (in €'000s)
FOR THE YEAR ENDED 31 DECEMBER 2022

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 and the Generalate. The decision to consolidate is based on two factors:

- a) it is financially dependent on the charity; and
 - b) the charity has control over the strategic and major operational aspects of the entity/operation.
- See Note 13 for further information.

2. DONATIONS RECEIVED (in €'000s)

	Group		Charity	
	2022	2021	2022	2021
Annual Contributions	1.199	2.255	1.199	2.255
Tithes	59	0	59	0
Holy Union International Mission Funds	226	232	226	231
	1.484	2.487	1.484	2.486

The calculated annual contributions amount for 2022 totalled €896k. Owing to exchange rate losses (contributions stated in USD and GBP) the accounts as at 31 December 2022 stated income on Annual Contributions as €1.1m. Extra contributions were received from Franco-Belge of €173k, making a total of €1.1m.

	Group		Charity	
	2022	2021	2022	2021
Annual Congregation Contributions	1026	827	1026	827
Annual Congregation Extra Contributions	173	1428	173	1428
	1.199	2.255	1.199	2.255

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2022

NOTES TO THE FINANCIAL STATEMENTS (in €'000s)
FOR THE YEAR ENDED 31 DECEMBER 2022

3. CHARITABLE ACTIVITIES (in €'000s)

	Group		Charity	
	2022	2021	2022	2021
Donations, including related expenditure:				
Sisters of the Holy Union of the Sacred Hearts – Generalate	0	0	280	250
Sisters of the Holy Union of the Sacred Hearts – Provinces, Region, Mission Unit.	803	670	803	670
Other organisations	0	0	0	0
	803	670	1.083	920

4. STAFF COSTS AND TRUSTEES' REMUNERATION

The Group had salary costs of:	Salary	Social Costs	Total Staff Costs
2022	38	16	54
2021	35	16	51

The charity has no employees (31 December 2022 - nil) and, therefore, no staff costs were incurred during the year (31 December 2021 - €nil). The Group employed 2 full time staff in both 2021 and 2022. None of the trustees received any remuneration in respect of their services during the year (31 December 2021 - €nil).

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

5. OTHER EXPENDITURE (in €'000s)

	Group		Charity	
	2022	2021	2022	2021
Auditors' remuneration - audit fees	7	7	7	7
Administration	339	365	80	37
International Meetings	19	10	5	7
	365	382	92	51

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2022

NOTES TO THE FINANCIAL STATEMENTS (in €'000s)
FOR THE YEAR ENDED 31 DECEMBER 2022

6. INVESTMENTS (in €'000s)

	Group		Charity	
	2022	2021	2022	2021
Listed investments and cash held for re-investment	31.676	35.298	31.676	35.298

Movements in Investments are summarised below:

	Group		Charity	
	2022	2021	2022	2021
Market value at 1 January	35.298	29.016	35.298	29.016
Net (withdrawals)/ additions	1.160	543	1.160	543
Realised/Unrealised gains/(losses)	(4.782)	5.739	(4.782)	5.739
Market value at 31 December	31.676	35.298	31.676	35.298

	Group		Charity	
	2022	2021	2022	2021
Asset Allocation				
Equities	19.399	22.913	19.399	22.913
Fixed Interest Securities	4.172	5.613	4.172	5.613
Other holdings other than equities, bonds & cash	4.600	4.446	4.600	4.446
Cash	3.505	2.326	3.505	2.326
	31.676	35.298	31.676	35.298

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2022

NOTES TO THE FINANCIAL STATEMENTS (in €'000s)
FOR THE YEAR ENDED 31 DECEMBER 2022

7. FIXED TERM DEPOSITS (in €'000s)

	Group		Charity	
	2022	2021	2022	2021
Investec/Goldman Sachs Money Market	895	888	895	888
Market value at 31 December	895	888	895	888

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

	Group		Charity	
	2022	2021	2022	2021
Anglo-Hibernia	0	0	0	0
Argentina	10	10	10	10
Cameroon	4	3	4	3
Franco-Belgium	368	326	368	326
Haiti	35	63	35	63
Tanzania	2	0	2	0
United States of America	0	0	0	0
	419	402	419	402

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2022

NOTES TO THE FINANCIAL STATEMENTS (in €'000s)
FOR THE YEAR ENDED 31 DECEMBER 2022

9. RESERVES
Group

	1 January 2022	Incoming Resources	Outgoing Resources	Gains on Investments	Transfers	31 December 2022
Restricted Funds	0	226	(226)	0	0	0
Designated Reserves						
- Generalate Fund	11.532	472	(365)	(1.616)	0	10.023
- Chapter Fund	255	0	0	0	0	255
- Congregation Fund	26.241	1.425	(854)	(3.166)	0	23.646
	38.028	1.897	(1.219)	(4.782)	0	33.924
Unrestricted Reserves	0	0	0	0	0	0
Total Reserves	38.028	2.123	(1.445)	(4.782)	0	33.924

Charity

	1 January 2022	Incoming Resources	Outgoing Resources	Gains on Investments	Transfers	31 December 2022
Restricted Funds	0	226	(226)	0	0	0
Designated Reserves						
- Generalate Fund	12.762	(367)	(92)	(1.616)		10.687
- Chapter Fund	255	0	0	0	0	255
- Congregation Fund	25.014	2.263	(1.134)	(3.166)	0	22.977
	38.031	1.896	(1.226)	(4.782)	0	33.919
Unrestricted Reserves	0	0	0	0	0	0
Total Reserves	38.031	2.122	(1.452)	(4.782)	0	33.919

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2022

NOTES TO THE FINANCIAL STATEMENTS (in €'000s)
FOR THE YEAR ENDED 31 DECEMBER 2022

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	31.676	31.676
Current Assets	0	2.697	2.697
Current Liabilities	0	(449)	(449)
Total Reserves	0	33.924	33.924

Charity	Unrestricted Reserves	Designated Reserves	Total Reserves
Fixed Assets	0	31.676	31.676
Current Assets	0	2.669	2.669
Current Liabilities	0	(426)	(426)
Total Reserves	0	33.919	33.919

ARCHANGE LEBRUN TRUST LIMITED
ANNUAL ACCOUNTS FOR THE PERIOD ENDING 31 DECEMBER 2022

NOTES TO THE FINANCIAL STATEMENTS (in €'000s)
FOR THE YEAR ENDED 31 DECEMBER 2022

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

As the Congregation took the decision to no longer maintain a physical presence in Haiti due in part to the difficulties and ongoing violence, the Directors have decided to treat the payments made to Haiti in the year as a grant. In addition, the activities of Haiti during 2022 are not considered material to the Group. Accordingly, Haiti has been excluded from these consolidated statements.

Cameroon has again encountered difficulties achieving an unqualified external audit. During the year a review was undertaken to determine if Cameroon was in fact financially independent as in 2019 it was becoming more dependent on ALT. As can be seen from the table below, Cameroon is in fact financially independent as their income from ALT is less than 50% of turnover.

Whilst Cameroon continues to restructure its approach to managing its day to day operation it has been decided by the trustees to fund Cameroon on a fixed annual grant amount which will be below the financial dependency threshold. This funding decision will be reviewed in three years time.

It continues to be the view of the ALT directors that Cameroon should work towards a fully transparent management & financial operation and that Cameroon should and will be in a position to pass an external audit unqualified. The Directors will continue to work with the Cameroonians towards this happening.

Split of Income - Currency Central African CFA - XAF				
Account Name	2022	2021	2020	2019
Income Split				
ALT Funding	350.659.088	275.293.507	184.068.407	255.196.984
Self Generated Income	409.758.006	361.936.584	318.884.091	260.907.254
ALT Funding %	46%	43%	37%	49%