

**Little Company of Mary
Congregation CIO**

Annual Report and Accounts

31 December 2022

Charity Registration Number
1161450

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Reference and administrative details of the charity, its trustees, and advisers

Trustees	Sister Bernadette Fitzgerald Sister Susanna Mi Young Park Sister Patricia Mary Bell Sister Elizabeth Gilroy
Congregational Leader	Sister Bernadette Fitzgerald
Administrative address	Little Company of Mary Congregation CIO 28 Trinity Crescent Tooting Bec London SW17 7AE
Telephone	020 8682 0928
Charity registration number	1161450
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Principal bankers	The Royal Bank of Scotland plc 1st Floor, Houblon House 62-63 Threadneedle Street London EC2R 8HP
Solicitors	Stone King LLP Upper Borough Court Upper Borough Walls Bath BA1 1RG

The trustees present their report together with the accounts of Little Company of Mary Congregation CIO for the year to 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out on pages 35 to 38 of the attached accounts and comply with the charity's constitution, 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 United Kingdom and Republic of Ireland (FRS 102).

Introduction and mission

Little Company of Mary Congregation CIO is the administrative centre of the worldwide Congregation of the Little Company of Mary (the "Congregation") (LCM), a Roman Catholic religious congregation which is divided into six Regions/Province and ministers in eleven countries. The principal mission of the Congregation is to pray and care for the sick, the suffering and the dying.

The ministries of the Congregation are expressed in the provision of health, aged care, and welfare facilities/services, in the countries of Australia, Ireland, Italy, New Zealand, Philippines, South Korea, South Africa, Tonga, United Kingdom, United States of America and Zimbabwe. Each Region/Province has a high degree of autonomy and is responsible for its own financial needs. Little Company of Mary Congregation CIO (the "charity") acts as co-ordinator of the Congregation's worldwide activities and provides assistance in an advisory capacity to the Regions/Province in their work of providing health care within the ethos of the Roman Catholic religion. The charity's expenditure is financed principally by an assessment or annual contribution from each of the Regions/Province.

Charitable objects

The object of the charity is the advancement of the Roman Catholic religion through the religious and other charitable work for the time being carried on anywhere in the world by or under the directions of the Congregation as the trustees with the approval of the Congregational Leader shall think fit.

Activities and achievements

The charity has continued to provide leadership and assistance to the Congregation in implementing the Vision and Acts of the Congregational Chapter 2017. The Regions/Province have been supported in their mission and overall responsibility for health care services, hospices, aged care facilities and extensive outreach programmes, as well as the diverse ministries of prison ministry, pastoral ministry in hospitals, hospices, homes and parishes, bereavement ministry, health education ministry, counselling, spiritual direction, and refugee ministry.

Since the 18th Congregational Chapter in March 2017, the Congregational Leadership (trustees) have developed an implementation plan for the Vision and Acts of the Chapter. All processes are in place to support the activities required to address every aspect of the Vision and Acts entrusted to the Congregational Leadership on election at that Chapter.

Activities and achievements (continued)

The 6th Extended Council Meeting was held via Zoom in February 2022. The discussion was around the shape of the 19th Congregational Chapter and all Leaders affirmed their support for the approach to the Chapter Pilgrimage.

In January 2022 the letter of Convocation of the 19th Congregational Chapter was announced to the members of the Congregation. The Pre-Chapter Planning Committee for the Congregational Chapter began in April 2022. The membership is composed of six LCM Sisters and a facilitator. The planning process has involved each Sister in the Congregation in prayer, reflection and conversation so that the agenda is developed from the membership. A series of reflections on four (4) themes were identified from the feedback from the Sisters: Charism, Call and Response; Embracing our Reality; Embracing our Vulnerability; Stewardship for Mission; Leadership in the Service of the Spirit.

The significant ongoing achievements towards achieving the goals discussed at these meetings are summarised below.

Interculturality

Three Zoom meetings using the UISG webinars from UISG have been held, with the last in February 2022. Many Sisters participated and were supported by simultaneous translation for the Sisters from Korea. These webinars provided basic knowledge about attitudes and skills necessary for strengthening our intercultural life and to provide a process for strengthening interculturality in the Little Company of Mary. The priority during 2022 was the Chapter Pilgrimage and no further interculturality meetings were planned by Congregational Leadership. Members of the group were encouraged to maintain contact with one another and request further access to webinars if they wished from the Congregational Leadership.

Spirituality

To continue to promote the LCM spirit and charism as a global expression of compassion through prayer and presence, the following actions have been taken:

- ◆ Reflections written by sisters and Associates are shared monthly through the website.
- ◆ A twice yearly Newsletter includes relevant reflections for the times.
- ◆ Prayer requests are received through the Congregational and various Regions/Province websites. These intentions are held in the prayer of the Sisters.
- ◆ When requested, and only in accord with the requirements of GDPR, Novena prayers for the needs of individual sick and dying persons are said throughout the Congregation with the person's request and consent.
- ◆ Continuing our cherished tradition of the annual Motto.
- ◆ The Mary Potter booklet is used for Novena and healing prayers

Activities and achievements (continued)

Care for our Common Home

The Interest Group developed a statement and plan for consideration as part of shaping the future Vision through the Congregational Chapter process, using the resources of the Laudato Si Action Platform. A facilitator was engaged to assist with this project.

Increased promotion of the spirituality, mission, and ministry, including the prayer ministry globally through the use of electronic means

The Congregational website is regularly updated with monthly reflections, thoughts for the month and news and events. New social media pages have been developed by some Regions and the Province who are responsible to moderate content in keeping with relevant privacy laws.

Promotion of the LCM spirit, through the vowed life

At the Extended Council Meeting, the issue of promotion of the vowed life was explored and it was recognised that no one approach can be mandated. Each Region/Province must explore this in ways suitable and effective in the local culture, if possible. The importance of sharing resources across the Congregation was emphasised. The Congregational Leadership supports the various approaches of the Regions/Province.

Promotion of the LCM spirit through global development of Affiliate and Associate programmes

The Congregational Leadership continues to facilitate the development of the Associate programs across the Congregation. Responsibility for this rests in the local Regions/Province Leadership. Creative ways of maintaining connection with groups across the Congregation have been sustained with the use of new digital technology. Towards the end of 2022 as restrictions eased, gatherings have re-commenced.

With the suspension of the LCM Heritage Centre in Nottingham, England due to health and welfare priorities and government restrictions, Associate pilgrimages were not possible. Affiliates and Associates were encouraged to use the digital Heritage Pilgrimage resource on the Congregational website.

Congregational Associate Support Fund

From January 2023, £20,000 is held in the Congregational accounts, available on the request of the Region/Province Leader to support activities to develop, form and promote the LCM Associates and Affiliates. It is for the use of the Region of the Queen of Peace and the Province of the Assumption. This fund is available thanks to the ongoing generosity of the Regions who have been blessed with excess resources.

Activities and achievements (continued)

Sustainability of the LCM Heritage Centre, Nottingham (continued)

Whilst action had been completed in 2020 to honour the Chapter mandate and ensure future sustainability of the LCM Heritage Centre, the Congregational Leadership together with the Region of the Maternal Heart has continued to review and ensure the sustainability of the Heritage Centre. Since the pandemic that led to redundancy and furlough of the staff, the Region of the Maternal Heart has in September 2022 appointed a lay person as the Manager for the Heritage Centre.

Although closed to the public for over two years the administration and maintenance continued on the premises where necessary. The transfer of the remaining Mary Potter artefacts held at LCM Marlborough Road, Nottingham to the top floor of the Heritage Centre has been completed and they are now on display for visitors' viewing. In September 2022 the Centre reopened and several small groups have visited. Following appointment, the Manager will be able to develop further the programmes and pilgrimages that had been set aside during the pandemic.



Heritage Centre - prayer room

Stewardship for Mission

L&P Cantor Fitzgerald of Dublin, Ireland was engaged to conduct a Congregational Resource Assessment during 2021 in preparation for the 2023 Congregational Chapter. The assessment was called Stewardship for Mission Project. The final report was completed in April 2022.

Leaders with significant assets from Regions of the Sacred Heart, Immaculate Conception, and Southern Cross have informed the Congregational Leadership that they will set aside designated funds in their own Regions for the Congregational Mission Fund. Due to the decrease in its financial reserves, the Region of the Maternal Heart is exempt from this contribution. These designated funds will be to support the life and mission of the LCM spirit in the Region of the Queen of Peace and the Province of the Assumption. The support might include the needs of the Sisters as well as ministries but excludes education and formation needs. The Congregational Mission Fund has been developed for requests and will commence in January 2023. A policy has been developed to support the management of this fund.

Activities and achievements (continued)

LCM Congregational Archive - LCM Postdoctoral Research Fellow Project

An LCM Postdoctoral Research Fellow Project, focusing on the growth during the first sixty years of the Congregation's existence, up to its entry into modern day Zimbabwe, has been established. It will consider the early leaders of these international foundations and the stories of the Sisters who pioneered these initiatives. The project focuses on the direction taken by the Congregation in these localities, away from Mary Potter's direct leadership, exploring the story from a cultural, social and spiritual perspective.

The agreement for the three-year LCM Postdoctoral Research Fellow position, through the Centre for Catholic Studies (CCS) at Durham University, UK has been signed by both LCM and CCS. The position has been filled and Dr Eilish Gregory commenced this history project in September 2022.

Effective models of governance at Congregational and Regions/Province level through flexible design and ongoing evolution of models to support life and mission

As Regions/Province take the decision to explore new ways of governance appropriate to reality and the future, the Congregational Leadership Team facilitates this through committees and roles to achieve the transition whilst being guided by the integral principles of inclusivity and relationship. The previous Provinces of the Southern Cross (Australia, New Zealand, and Tonga) and the Immaculate Conception (United States of America) were assisted by the Congregational Leader to transition to Regions in 2018. The previous Province of the Sacred Heart (Ireland and Italy) was assisted by the Congregational Leader to transition to a Region in December 2021. The previous Region of the Maternal Heart (UK) was assisted by the Congregational Leader to transition to the Community of the Maternal Heart, England in direct relationship with the Congregational Leader on 1 January 2023. The Congregational Leader has been in discussion with the Region of the Immaculate Conception, USA and it is noted that the Region will delay becoming a Community until the process of transfer of sponsorship of Memorial Hospital, Jasper, Indiana is complete.

The Congregational Leadership Team has developed and enhanced means of electronic communication and meetings with the introduction of Zoom software, providing flexibility and efficiency in the meeting process.

The CIO has policies in place to fulfil the requirements of the General Data Protection Regulation (GDPR). These are reviewed regularly and were all reviewed in 2022.

Key to the success of any governance is maintaining and adapting processes of governance and management in light of civil requirements and to meet the evolving needs of the times. Enhanced technological capacity as a means of communication was essential to function both at Tooting Bec and in the flexible governance approach of working remotely. The digital banking continues to be of great help. Monitoring of expenditure weekly by Leadership members occurs through the use of the Clear Spend Banking App.

Since the Covid-19 pandemic the members of the Congregational Leadership have remained in their home countries. Two trustees returned to the UK for 3 months during 2022 to attend business meetings.

Activities and achievements (continued)

Effective models of governance at Congregational and Regions/Province level through flexible design and ongoing evolution of models to support life and mission (continued)

The ability to work remotely for the past three years has been supported by ongoing conversation with Region/Province Leaders and the Sisters in the Congregation. The Congregational Leadership continued to be committed to:

- ◆ meet every Monday for a Leadership catch up by Zoom.
- ◆ Meet every Tuesday Morning for Exposition Contemplative prayer streamed from the Chapel of a Korean community.
- ◆ Following that, a social chat and cup of tea/coffee weekly by Zoom.
- ◆ Celebrate major feasts together with prayer and some form of festive sharing by Zoom.

Congregational Leadership is a pastoral relationship and we have endeavoured throughout our term to be in frequent contact with, and offer support for, our Region/Province Leaders, with regular visits to the various countries of the Congregation. The pandemic changed that, but we have made the decision to commit energy to ways of engaging through calls, videoconference, letters, and emails. Our belief in the importance of relationship remains.

Mission

As noted above, the charity provides leadership and guidance to each of the Regions/Province in facilitating their work.

◆ ***Region of the Southern Cross - Australia/Aotearoa - New Zealand/Tonga***

Conversations have begun to ensure that whatever shape the future Region governance takes or the transition of the Region to any other form, any requirements of the Little Company of Mary for the good functioning of Calvary Ministries have been well considered.

The Region Leadership will look into collaboration with the laity and that of Congregational Leadership which will be essential as they look at developing a shape/model of governance that reflects "a collegial model of support for the life of the Sisters and their Mission".



LCM Governance Meeting August 2022

Australia

The sisters, across all age ranges, continue to carry out volunteer ministries, including assisting the frail aged, sick and the underprivileged in both residential/hospice and community care, wherever the sisters are present.

Activities and achievements (continued)

Mission (continued)

♦ ***Region of the Southern Cross - Australia/Aotearoa - New Zealand/Tonga***
(continued)

Australia (continued)

Calvary Ministries, a Pontifical Juridical Person, has the responsibility for the Little Company of Mary Health and Aged Care. The members of Calvary Ministries took up their appointment on 1 January 2011. On a regular basis, the Chairs of the Members Council and the Board of Trustees of Calvary Ministries meet in Rome with representatives of the Holy See.

Tonga

Sisters are involved in ministry in jails, schools, hospitals and disability services as well as parish support and catechetical work.

The aftereffects from the tsunami and volcanic disaster in Tonga in 2022 caused widespread disruption to the people of the Kingdom of Tonga. Our Sisters were able to offer support during this time of recovery and were fortunate not to be severely affected.

New Zealand

In New Zealand, the Sisters continue to focus their financial and personnel resources on subsidised housing for the aged and on community support through volunteering.



Mary Potter Courts, Christchurch

The Region of the Southern Cross funds

- ♦ A Palliative Care Programme in partnership with the Sisters of St Paul de Chartres, Timor Leste.
- ♦ A Counsellor Training Certificate Programme in Tonga to enhance prevention of, and intervention in, domestic violence and social problems.

Activities and achievements (continued)

Mission (continued)

♦ ***The Region of the Maternal Heart UK***

Maternal Heart continues to provide a safe, loving environment for our Sisters who have spent their lives in ministry to the sick, the suffering and the dying. Many of these Sisters are beyond the statutory retirement age but are contributing invaluable volunteer ministry.

The Sisters of the Region of the Maternal Heart, England became the Community of the Maternal Heart, in direct relationship with the Congregational Leader, on 1 January 2023.

The Heritage Centre is the focal point of ministry of the Maternal Heart. Since the reopening of the Centre in September 2022, they have appointed a Manager for the Heritage Centre, under the initial mentorship of an LCM sister.

The Maternal Heart continues to support the clinic activities in Albania financially and with administrative/evaluative visits when possible.



The Mary Potter Centre Hospice

♦ ***Region of the Sacred Heart – Ireland and Italy***

The Little Company of Mary retains a significant involvement in the ongoing governance of the Milford Care Centre, Limerick – Hospice and Aged Care Services, as well as Community Palliative Care.

The Sisters explored partnership with another organisation to provide a property for provision of services to women at risk in Killarney.

The Sisters continue to minister to the ageing in group housing and community and day care services, care for the aged or frail and sick Sisters and bereavement counselling.

The Region continues to welcome home our Irish Sisters who have spent their lives in South Africa and/or Zimbabwe.

Activities and achievements (continued)

Mission (continued)

♦ ***Region of the Sacred Heart – Ireland and Italy***

Work is continuing to ensure support for the Sisters in Italy and their Health and Wellbeing. The Region Leadership is spending much time and effort on this and Congregational Leadership acknowledge this and offer support as needed.

The Missioning of the new Region Leadership was held in July 2022 with the Sisters of the Region meeting in small groups due to the pandemic.

♦ ***Province of the Assumption – South Korea and the Philippines***

Hospice and aged care continue to be the main ministries of the Sisters. In each aged care and hospice centre, Sisters are actively involved in hospice education for health care professionals.

The care of Palliative Care patients in the Hospice in Pocheon following discernment was changed to the care of the aged.

Sisters are working as chaplains in three general hospitals to extend the Little Company of Mary charism and spirituality of healing ministry.

The ongoing meeting with the Province Leadership of the Assumption has occurred and matters to be addressed have been identified and are under consideration.

The Congregational Leader made an informal Pastoral Visit in person to the Province in October/November 2022. Canon Law has made it acceptable for interviews to be done via phone or videoconference which occurred for the Sisters in the Philippines.

In December 2022 the Bishop and Council of Priests agreed to gift the building and land of Calvary Gangneung Clinic to the Little Company of Mary as long as its use remains hospice and palliative care. This will enable the ministry to be redeveloped and ensure the facilities meet the needs of palliative care into the future. This emerged as a positive outcome of the Pastoral Visit where four options to offer the Bishop were developed.

In March 2023 a trustee will attend when a sister makes her Final Profession of vows.

A project is in progress to assist in the development of formation. The Congregational Leader continues with regular Zoom meetings with the Leadership Team, as well as individual conversations with the Leader. Meetings explore some of the realities of leadership – LCM traditions, spirituality, leading in religious life in changing (and challenging times) and practical aspects such as change management, canon law, and civil governance.

Activities and achievements (continued)

Mission (continued)

♦ ***Province of the Assumption – South Korea and the Philippines (continued)***

In January 2023, the Leadership visited the community in the Baguio Diocese, Philippines to discern the sustainability of the Philippine mission following its direction of development since the pandemic. The two missionary Sisters can now visit the patients in the BGN (Baguio General Hospital). The palliative care team provide periodic hospice services and the team would like to collaborate with the Sisters as volunteer workers.

♦ ***Region of the Queen of Peace – South Africa and Zimbabwe***

The Sisters manage Murambinda Mission Hospital – a generalist health care service in Buhera District, one of the poorest districts of Zimbabwe.

The sisters continue to provide pastoral care and home visiting in a number of hospitals and local communities where they reside.

Missionvale, founded by an LCM Sister, is effectively managed, and used by the people in the township. Included in its activities are a feeding programme, clothing bank, rural health clinic, and a kindergarten to grade 8 with plans to take it up to grade 12.

Marketing Manager for Missionvale Care Centre

“As the year 2022 draws to a close, we want to take a minute to thank you for all you have done for the people and children of Missionvale. ... what a huge boost for our vegetable garden. ... We now have 17 enthusiastic “farmers” as they like to call themselves! We’re preparing now to have vegetables ready in time for Christmas. The recent rains together with our new water reservoir has helped tremendously, but it is contributions like these that make it a reality. We are sending loads of love and big hugs from Missionvale.”



Inpatient facilities for HIV/AIDS ministry continue in Mashambanzou Waterfalls, Harare and Murambinda in Zimbabwe. These provide essential medical and social services for the local people in impoverished communities.

Activities and achievements (continued)

Mission (continued)

♦ **Region of the Queen of Peace – South Africa and Zimbabwe** (continued)



Through the Little Company of Mary's Mission Support, Mashambanzou Care Trust has managed to reach out and give hope to vulnerable children and adults by implementing project activities designed to address assessed needs such as a Care Unit Male Ward Extension, skills training and IGA support for teen mothers, support for school fees and other education material. Project beneficiaries are identified through home visits and family assessments by assessing the needs of vulnerable children and adults who are assisted through a Family Centred Support (FCS) model.

Support for school fees and other education material



Care Unit toilet which is being extended so that it improves the sanitary facilities for admitted patients.



Skills training and IGA
Support for teen mothers

The trustees approved the request from the Region Leadership to partner and provide services through the re-opening of St Anne's Hospital in Harare, Zimbabwe in 2020 to care for those affected by Covid-19. The Congregational Leadership supported this through the provision of funds and the coordination of financial support from across the Congregation.

The LCM's mission funding has ensured continuity and provides for the funding gaps in supporting the poor living with and affected by HIV/AIDS in the high-density suburbs of Greater Harare.

"As members of the staff at St Anne's Hospital we thank the Sisters of the Little Company of Mary for their courage to reopen the hospital in the midst of economic crisis in Zimbabwe. We are grateful for their commitment in contributing to the ailing health sector in our country."

Activities and achievements (continued)

Mission (continued)

♦ **Region of the Queen of Peace – South Africa and Zimbabwe (continued)**

- ♦ The team of specialist doctors operating within the hospital premises supports mainly surgical cases. There are qualified staff in theatre and the doctors are happy with the equipment and infrastructure.
- ♦ The upgrade of the Laundry Unit equipment – now has the capacity to wash linen for 200 beds.
- ♦ The aim is to provide accessible and affordable world-class healthcare service with the construction of a helipad
- ♦ St Anne's Covid ICU has the capacity to supply high oxygen machines to complement the ventilators.



The Congregational Leadership responded to the request of the last Region Leader in Queen of Peace and initiated a peer support program for the Executive of St Anne's Hospital, Harare with Executives of LCM Health Care in Australia. Feedback has been that this has been very helpful and enjoyable for all, as practical realities are shared and worked through.

Quarterly meetings have been held via Zoom with the Region Leadership and Congregational Leader for support and mentoring of our emerging Leaders.

The Formal Pastoral Visit planned for 2020 was rescheduled for February 2022. However, the Congregational Leader was unable to visit due to the changing and continual realities of the pandemic. Canon Law has made it acceptable for interviews to be done via phone or videoconference and the pastoral visit was able to be achieved using this technology.

Activities and achievements (continued)

Mission (continued)

♦ ***Region of the Queen of Peace – South Africa and Zimbabwe (continued)***

A project is in progress to assist in the development of the formation approach. The Congregational Leader continues with regular Zoom meetings with the Leadership Team, as well as individual conversations with the leader. Meetings explore some of the realities of leadership – LCM traditions, spirituality, leading in religious life in changing (and challenging times) and practical aspects such as change management, canon law, civil governance. The conversations are honest, rich and enlivening.

A Region Gathering was held from 1-6 June 2022. The Congregational Leader joined the Sisters via Zoom to give an opening address and also for the closing evaluation.

♦ ***Region of the Immaculate Conception - United States of America***

The Congregational Leader has been in discussion with the Region Leader and it is noted that the Region will delay becoming a community until the process of transfer of sponsorship of Memorial Hospital, Jasper, Indiana is complete. Then the Region would become a Community in direct relationship with the Congregational Leader. At the appropriate time, areas will be delegated to the lay people identified by the Sisters and already working with the Sisters in the current structure, these roles would act with delegation from the Congregational Leader and form an essential important part of Community administration and Sister support, enabling the Sisters to live their LCM life fully.

The Region have been in discussion with the Leadership of OSF Little Company of Mary Foundation and permission is sought to establish an endowment for the on-going education for LCM professionals to help and ensure the quality of care for patients in the communities.



Donations policy

When planning their budget at the beginning of the year, the trustees agree to set aside a certain amount for the organisations whose work is consistent with the objects of the charity. These organisations are usually known to the Sisters and include the missions of the International Regions and Province of the Little Company of Mary. The donations are decided upon by the trustees and applications from other organisations are considered on an individual basis.

Activities and achievements (continued)

Donations policy (continued)

The donations policy was reviewed and amended in 2019 to increase the amount to be directed to donations with a particular focus on support for refugees, homelessness and the eradication of Human Trafficking.

Stories of gratitude from Beneficiaries

Support Sant'Egidio Community, Florence Italy - financial support for their Refugee and Humanitarian Project: Words from the President

"A group of Afghan refugees arrives in Rome thanks to the ground-breaking Humanitarian Corridor project that allows vulnerable people a safe and legal passage as they flee violence, poverty, persecution, injustice. The President of the Community of Sant'Egidio describes the project as "an example for Europe".

Building a new life in Italy: Speaking at a press conference shortly after the arrival of the Afghan refugees, the President of Sant'Egidio said Italy's Humanitarian Corridors project sets an example for the European Union on how to best address the migration crisis, by welcoming and integrating those in need of humanitarian protection, through a close collaboration between State and Church authorities and local non-governmental organizations (NGOs).

Addressing the refugees he gave them a warm welcome, saying that in Italy they will find a future, with home, school and work that war in their country has denied them. As part of the project, they will be sheltered and helped to become self-sufficient and integrated into Italian society thanks to a programme that includes housing, legal aid, language classes, enrolment in schools for the children and help with employment."

Solidarity with Sudan

Fundraising Director ... "I want to express my sincere gratitude for your precious support to Solidarity with South Sudan. Your generous and constant assistance plays a significant role in helping us realize our activities for the South Sudanese people and to achieve our goal to empower South Sudan to build a just and peaceful society. I'm pleased to share with you a short presentation in which you will find updated information on the results achieved by our projects:

Catholic Health Training Institute: 39% of graduates are women. Solidarity is working to increase the percentage of women each year.

Solidarity Teacher Training College: 769 graduates through pre-service and in-service programmes since the beginning of the project. More than 75% of the graduates are currently working in education sector, in their communities. Every year, since 2018, 2 graduates receive scholarships to study in Kenya (Tangaza University College of Nairobi). New Mode 2 – in service weekend course launched 26 August 2022 - Teachers already teaching in schools can acquiring a Qualified Teacher Status. New Diploma Program - Students who have already graduated (from STTC or with another equivalent qualification) can receive an additional 1-year training course that upgrades their diploma.

Activities and achievements (continued)

Stories of gratitude from Beneficiaries (continued)

Solidarity with Sudan (continued)

Pastoral Activities & Trauma Healing: Psychosocial care and support, one of Solidarity's priorities in 2022 and 2023. Workshops, training of catholic teachers dedicated to trauma and peace promotion.

Sustainable Agricultural Project in Riimenze: 756 households are benefitting from agricultural training, learning on nutrition, distribution of pigs and chicken. SAP-R conducts agricultural awareness to the wider community population through radio talk shows. Environment friendly approaches via implementation of climate smart farming methods and the controlled integrated livestock keeping.

Support for women, children and elderly people: 2.452 women attended courses dedicated to them, on better nutrition, horticulture, saving scheme. Assistance to 100 displaced elderly people with monthly food and home repairs."

"I am writing to express my sincere gratitude to you for making Solidarity with South Sudan scholarship possible. I was thrilled to learn of my selection in 2018, for this honour, and I am deeply appreciative of your support. I was awarded a scholarship by Solidarity with South Sudan to go and upgrade my diploma and pursue a Bachelor's degree in Nursing in Kenya. In Sept 2018 I joined the Great lakes university of Kisumu-Kenya, Bachelor of Science in Nursing -upgrading program. Because of your support, I was able to learn in a conducive environment. I'm forever grateful, for the way you stood with me during the pandemic, despite covid-19 crippled the global economy." reflection of a student in 2018 class

Medaille Trust – 2022

"In 2022 Medaille Trust supported over 400 victims of modern slavery in our various services. More than 200 victims have been supported in our safe houses. We did our best to ensure our houses were happy homes arranging Wellbeing Wednesdays with Yoga and Cooking and Nutrition classes. Our staff and residents celebrated together, occasions such as Easter, Diwali and Eid. We organized day trips to the seaside, visits to the Zoo and Pick Your Own Farms in Summer. Our residents also got involved in gardening, and growing vegetables which they were able to use in the kitchen. Recognising that the needs of our residents go well beyond housing, the Moving On Project (MOP) went into full gear this year stepping up activities at its seven geographical hubs to support and help survivors to rebuild their lives. This year MOP has helped over 200 clients with: Physical and mental wellbeing by accessing counselling and signposting them to appropriate health services. Education and employment by helping them access education, training and employment courses and community volunteering opportunities. Community Integration by running activity classes and drop-in sessions and helping clients participate in community activities. Access justice by supporting clients through the legal process and conducting legally admissible interviews. Independent Living by helping clients to understand their rights and entitlements and empowering them to advocate for themselves." Winter report Medaille Trust

"Life is hard for people without papers. When I left the safe house, I was so depressed, I called every day asking for my support worker. When I was brought to MOP it was like the stress in my head was taken away". MOP client

Activities and achievements (continued)

Emergency Charitable Fund

The Little Company of Mary Congregation CIO established an Emergency Charitable Fund of £50,000 within the Congregational budget to support those affected by natural world disasters on behalf of the Congregation. The funds are sourced at the time of the annual assessment from the Regions/Province with available funds. These monies are extra to the annual assessment and are recorded and managed as a separate cost centre. The annual limit is £50,000 and funds are sought annually to replace what has been dispensed and top up the fund. The Congregational Leader with consent of Council will authorise the use of this fund. The funds will be allocated through reputable Charities / Foundations / Appeals. Receipts are required and expenditure is reported to the Congregation at the time of the donation and in more detail to the Region/Province Leadership in the annual assessment process when top up funds are sought.

Donations from the Congregation coordinated by the CIO trustees include:

1. CARE Australia - tsunami and volcanic disaster relief for Tonga - £20,000
2. Aid to the Church in Need, USA. Support for Ukraine - £10,000
3. DIF - Diocese of Lismore. Disaster relief for flooding in northern NSW, Australia - £10,000
4. Community Enterprise Foundation Bendigo Bank. flood relief for the devastated three states of New South Wales, Victoria, and Tasmania across Australia - £10,000

Aid to the church in need, USA

"Thank you so much for your wonderful gift in the amount of \$12,759. As you requested, this donation will be used for the suffering faithful in Ukraine. Sadly, today the world, or regions of it, seem to be in chaos. War, homelessness, families torn apart - it's almost too much to bear. But amid all the suffering and turmoil, small miracles start to happen. Strangers work together; people help one another; love becomes the most important gift in our lives. As one Bishop of Ukraine told us, "While evil has shown itself to be so strong, this has also exposed a lot of good. In a way, the evil we are experiencing also squeezes the good juice from the grape, and that good juice is our compassion, mutual support, and love."

Fundraising policy

The charity's fundraising activity is negligible. However, it aims to achieve best practice in the way in which it communicates with donors and other supporters. It takes care with both the tone of its communication and the accuracy of its data to minimise the pressures on supporters. It applies best practice to protect supporters' data and never sells data, it never swaps data and ensures that communication preferences can be changed at any time. The charity manages its own fundraising activities and does not employ the services of professional fundraisers. The charity undertakes to react and to investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During the year, the charity received no complaints about its fundraising activities.

Covid-19

The pandemic had an impact on the trustees and a flexible design was fully implemented as a governance model and all trustees followed their own Governments' advice by returning to their own countries to live and operate remotely. In February/March 2023 the trustees returned to the UK. Trustees continue to fully utilise social media to remain in contact with Sisters throughout the world.

CIO income from pensions received has decreased with these pensions being retained in Australia to support the living costs of trustees now living in Australia. Expenditure has been reduced with all travel ceased until safe to do so till the latter half of 2022. The trustees will continue to keep both income and expenditure under review. Whilst there will undoubtedly be challenges ahead, the trustees do not expect material concerns to arise over the charity's financial position.

A Covid-19 Secure Risk Assessment and Control Plan for the CIO Office at Tooting Bec was developed in September 2020 and reviewed in 2022.

Financial review

Results for the period

A summary of the year's results can be found on page 33 of the attached accounts.

Total income for the year amounted to £250,510 (2021 - £231,143). This includes assessments from the individual Regions and Province of the Congregation totalling £197,613 (2021 - £177,613) and additional contributions from Regions and Province of £49,988 (2021 - £49,988). Bank interest amounted to £2,909 (2021 - £483) and the surplus on the disposal of a motor vehicle amounted to £nil (2021 - £3,059).

Expenditure amounted to £333,821 (2021 - £270,688). Such expenditure includes the cost of co-ordinating and advising the Regions and Province of the Congregation as well as donations payable. Details of donations payable are included in note 4 to the accounts.

Therefore, the net expenditure and the net decrease in funds for the year to 31 December 2022 was £83,311 (2021 - £39,545). At 31 December 2022, the net assets of the charity amounted to £792,686 (2021 - £875,997).

Investment policy

The trustees have considered the cash requirements for the various projects they are involved in and have adopted a policy of keeping available funds in special interest-bearing deposit accounts and a treasury deposit account. These provided an average return of less than 1% during the period but, given the level of risk the trustees are willing to undertake and the current economic environment especially in the wake of Covid-19, the returns are deemed satisfactory. An Ethical Investment Policy has been adopted by the charity.

Financial review (continued)

Reserves policy

The trustees aim to maintain between two and three years of regular operating expenditure in free reserves (reserves not designated or invested in fixed assets). The trustees consider this level of free reserves to be appropriate given the charity's responsibility as co-ordinator of the Congregation's worldwide activities, where in the event of an urgent need in any Region/Province, immediate financial assistance can be provided. The trustees will continue to keep this policy under review.

Financial position

The balance sheet shows total reserves of £792,686 (2021 - £875,997). The tangible fixed assets fund totals £161,953 (2021 - £176,538) and is represented by tangible fixed assets used to support the work of the charity.

Funds available to co-ordinate and provide advice on the Congregation's worldwide activities in the future are shown as general funds on the balance sheet and amount to £630,733 (2021 - £699,459). The trustees are of the opinion that the free reserves are adequate but not excessive. The continuing worldwide economic uncertainties mean that the trustees must have the flexibility to react quickly should the Regions or Province have urgent need of financial resources. As such, the trustees believe it prudent to retain these reserves at the current time. This level of reserves is deemed appropriate, and the trustees are content that the charity is a going concern.

Future plans

The future plans of the charity are as follows:

- ◆ Trustees continue to attend appropriate educational meetings and webinars that will inform them of recent changes in the charity law that relates to the charity.
- ◆ In February/March 2023 all trustees will return to the UK for the preparation of the Congregational Chapter in April 2023 where the next Congregational Leadership Team (trustees) will be elected.
- ◆ Exploration and planning to address the future of the Congregation will continue.
- ◆ The Chapter Pilgrimage has commenced with the engagement of the Sisters throughout the Congregation. The 19th Congregational Chapter will be held in Knock House Hotel, Knock, Ireland 15-30 April 2023. The Congregational Leadership elect will take up office on 2 July 2023.

Governance, structure, and management

Governing document and background

Little Company of Mary Congregation CIO is an incorporated charitable organisation, currently governed by a constitution dated 5 March 2018. It is a registered charity, Charity Registration Number: 1161450. The original constitution dated 28 April 2015 was amended by a Resolution dated 5 March 2018.

The charity was registered with the Charity Commission on 28 April 2015. The charity's activities commenced on 1 July 2015 following the transfer of activities, assets and liabilities from a charitable trust called the Generalate Community of the Little Company of Mary. From the date of the transfer, the charitable trust became dormant and has since been removed from the Central Register of Charities.

Membership of the CIO

The Congregational Leader for the time being shall automatically, by virtue of holding that office, be ex-officio the sole member of the CIO. If the CIO is wound up, the member of the CIO has no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Trustees

The charity has four trustees: the Congregational Leader and three Congregational Councillors. The trustees are elected for a term of six years at the Congregational Chapter by the elected delegates of the Congregation's membership. The current trustees were elected in March 2017 at the Eighteenth Congregational Chapter held in Newry, Northern Ireland, and began their term of office on 2 July 2017 as trustees of the incorporated charitable organisation.

The names of the trustees who served during the period are set out as part of the reference and administrative details on page 1 of this annual report and accounts and brief biographical details of each of the trustees in office at the year-end is given below.

♦ *Sister Bernadette Fitzgerald* – Congregational Leader

Sister Bernadette Fitzgerald has spent over forty years in health, aged and community care clinical at management and governance levels. She entered the Congregation in 1983. Her initial professional background was in General and Midwifery Nursing. To prepare for a position as a Director of Nursing, she completed a Bachelor of Health Science and a Graduate Diploma in Health Services Management. After completing this role and in order to transition to a different role within the Little Company of Mary health care services, Sister Bernadette completed a Master of Theology (Distinction), a Certificate IV in Training and Assessment and a Graduate Certificate in Applied Ethics. Each qualification was undertaken to ensure that she was able to fulfil the roles of Director of Mission and National Director of Mission for LCM Health Care Services. Her background in governance included Director positions on the Boards of Governance of Calvary Health Care Bethlehem, Calvary Health Care Adelaide, as a trustee on the Board of Catholic Health Care Services New South Wales and Australian Capital Territory and a Member on the Members Council of Calvary Ministries Limited Australia

Governance, structure, and management (continued)

Trustees (continued)

- ◆ *Sister Bernadette Fitzgerald* – Congregational Leader (*continued*)
(all Catholic Australian health and aged care organisations). She was a member of the Executive of Catholic Leaders of Religious Institutes (New South Wales). Sister Bernadette served as the Province Leader of the Province of the Holy Spirit (Australia) from 2011 to 2015 and of the newly formed Province of the Southern Cross (Australia, New Zealand, and Tonga) from 2015 until her election in 2017 as the Congregational Leader, Little Company of Mary at the LCM Congregational Chapter in Northern Ireland for a period of 6 years and consequently is serving as a trustee of the charity.
- ◆ *Sister Susanna Mi Young Park* – Congregational Councillor
Sister Susanna Park entered the Congregation in 1986 in Korea. Before joining the Little Company of Mary, she qualified as a pharmacist in 1982 in Korea and completed a master's degree of pharmacology from Daegu Catholic University in 1984. She worked at Calvary Clinic in GangNeung from 1989 to 1993, at Morhyun Home Care Hospice in Seoul from 1994 to 1996 and at the Catholic University of Korea UijeongBu St Mary's Hospital from 1996 to 1998 as a pharmacist. She served as the Province Leader of the Assumption Province and as a trustee of the Little Company of Mary Sisters South Korea from 1999 to 2005 and again from 2011 to 2016. She obtained a postgraduate diploma of Mariology at Lampeter University in the UK in 2008. She was a member of a community of the Heritage Centre of the Little Company of Mary in Nottingham from 2009 to 2011. In March 2017, at the LCM Congregational Chapter in Northern Ireland, she was elected as a Congregational Councillor for a period of 6 years and consequently is serving as a trustee of the charity.
- ◆ *Sister Patricia Mary Bell* – Congregational Councillor
Sister Patricia Mary Bell has been a sister of the Little Company of Mary since 1976 and has a wide range of experience in health care in Australia. Having graduated from Nursing at Lewisham, Sydney, she later undertook her midwifery at St Margaret's Hospital, Darlinghurst, Sydney, and Oncology at the College of Nursing. She has had wide experience in nursing in medical, surgical, midwifery and especially in palliative care, her "great love". Previously, Sister Patricia Mary has held Charge Sister positions at Lewisham, Wagga Wagga, Hobart, Canberra and Coordinator of Hospice Home Care at Bethlehem, Melbourne and was Director of Mission in Hobart from 1996 until 2005. She has Grief Line and Life Line Counselling Certificates. She was elected as Province Councillor for Australia in 2004, a role she held until her election as Congregational Councillor/trustee in 2005. Returning to Australia in 2011 she ministered as a Volunteer in the Community Palliative Care Team at Kogarah, was involved with ACRATH (Australian Catholic Religious Against Human Trafficking), provided support to refugees and asylum seekers in detention and was the Province Coordinator for the Affiliates and Associates for the Little Company of Mary. In March 2017, at the LCM Congregational Chapter in Northern Ireland, she was elected as a Congregational Councillor for a period of 6 years and consequently is serving as a trustee of the charity and as Congregational Treasurer.

Governance, structure, and management (continued)

Trustees (continued)

♦ ***Sister Elizabeth Gilroy*** – Congregational Councillor

Sister Elizabeth Gilroy has a professional background in General and Midwifery Nursing, with over 30 years' experience in specialist areas of Operating Theatre, Accident and Emergency and Labour Ward nursing. She also has had several years as Health and Safety Registered Nurse at Qantas Airways. She has had further experience at Governance Levels of the Province Leadership Team and a Director of the Corporation of the Little Company of Mary Holy Spirit Province, Australia. She has experience in formation and ongoing education with further studies in theology, attained a Master of Arts with a Major in Pastoral Counselling and Pastoral Ministry, Boston USA and a Certificate in Effective Group Leadership Skill Training with a Diploma in Spiritual Direction and Counselling. Her professional experience also includes Spiritual Companion for Calvary Ministries, (Health Care), Australia; Consultant for National Office for LCM Health Care assisting in formulating LCM National Leadership Development Programmes; and Pastoral Counsellor at Franciscan Counselling Service, Boston USA. In March 2017, at the LCM Congregational Chapter in Northern Ireland, she was elected as a Congregational Councillor for a period of 6 years and consequently is serving as a trustee of the charity.

Trustee Formation

Representatives of the Congregational Leadership attended the following meetings and conferences during the period:

- ♦ 13 January 2022: Stone King Webinar: The essential trustee and governance in practice - Sister Susanna Park
- ♦ 27 January 2022: UISG Webinar: Building a communications office – Sister Susanna Park
- ♦ 2 February 2022: Stone King and Buzzacott Walking in Partnership /Part one
(Trusteeship and governance) - Sister Susanna Park
- ♦ 2 February 2022: Stone King and Buzzacott Walking in Partnership /Part one
(Trusteeship and governance) – Sister Patricia Mary Bell
- ♦ 7 February 2022: Trustee Training, Regulatory and governance update: part one – Sister Bernadette Fitzgerald
- ♦ 7 February 2022: Stone King and Buzzacott Walking in Partnership /Part one
(Trusteeship and governance) – Sister Bernadette Fitzgerald
- ♦ 3 March 2022: UISG Online course For All the Earth – Sister Laurie Brink – Sister Bernadette Fitzgerald

Governance, structure, and management (continued)

Trustee formation (continued)

- ◆ 22 February 2022: Stone King and Buzzacott Walking in Partnership/Part 2 Legacy - Sister Susanna Park
- ◆ 23 February 2022: Stone King and Buzzacott Walking in Partnership/Part 2 Legacy. Sister Patricia Mary Bell
- ◆ 9 March 2022: Stone King and Buzzacott Walking in Partnership - Webinar 2: Legacy - Sister Bernadette Fitzgerald
- ◆ 10 March 2022: UISG/USG/PCPM Safeguarding Protocols: Sharing our common journey - Sister Bernadette Fitzgerald
- ◆ 16 March 2022: Stone King and Buzzacott Walking in Partnership/Part three Adapting to change - Sister Susanna Park
- ◆ 22 March 2022: Stone King: Data Protection Emergencies tactical data breach and Subject Access Request Management - Sister Bernadette Fitzgerald
- ◆ 23 March 2022: Stone King and Buzzacott Walking in Partnership/Part 3 Adapting to Change - Sister Patricia Mary Bell
- ◆ 29 March 2022: SAFE and Charity Commission: Online Security and Fraud Prevention. - Sister Patricia Mary Bell
- ◆ 4 April 2022: UISG Plenary Online Meeting. Embracing Vulnerability – Sister Bernadette Fitzgerald
- ◆ 5 April 2022: UISG Safeguarding. Speaking what is unspoken – Sister Bernadette Fitzgerald
- ◆ 14 April 2022: Stone King: The Essential Trustee and Governance in practice - Sister Patricia Mary Bell
- ◆ 11 April 2022: Stone King and Buzzacott Walking in Partnership/Part 3 Adapting to Change - Sister Bernadette Fitzgerald
- ◆ 26 April 2022: UISG Online prayer for Plenary - Sister Bernadette Fitzgerald
- ◆ 26 April 2022: CoR Safeguarding Update for Church in England and Wales: 'Towards a Theology and Spirituality of Safeguarding' Sr Jane Bertelsen - Sister Bernadette Fitzgerald
- ◆ 25-30 April 2022: Online International Ignatian Ecospiritual Conference - Sister Susanna Park
- ◆ 2-6 May 2022: UISG Online Plenary Meeting – Sister Bernadette Fitzgerald

Governance, structure, and management (continued)

Trustee formation (continued)

- ◆ 10 May 2022: Buzzacott: The Four M's of Good Business Management – Sister Patricia Mary Bell
- ◆ 19 May 2022: Religious Safeguarding meeting with Sr. Francis Orchard - Sister Susanna Park
- ◆ 8 June 2022: UISG Rome Care and Protection of Children and Vulnerable Adults presented by Ms. Claudia Giampietro - Sister Bernadette Fitzgerald
- ◆ 8 June 2022: UISG Care and Protection of Children and Vulnerable Adults presented by Sr. Tiziana Merletti, SFP - Sister Bernadette Fitzgerald
- ◆ 9 June 2022: Stone King "Emerging from the Pandemic" – Sister Bernadette Fitzgerald
- ◆ May 2022: Buzzacott Trustee training Part one. Regulatory and Governance update, Amanda Francis – Sister Elizabeth Gilroy
- ◆ May 2022: Buzzacott Part two: Financial Governance – Sister Elizabeth Gilroy
- ◆ May/June 2022 Stone King and Buzzacott. Walking in Partnership – Sister Elizabeth Gilroy
 - Part 1 Trusteeship and Governance
 - Part 2 Legacy.
 - Part 3. Adapting to Change.
- ◆ 21 June 2022: UISG&CWR Webinar Aspects of Strategic Planning - Sister Susanna Park
- ◆ 11 July 2022: UISG Plenary Assembly 2022 Final Session - Sister Bernadette Fitzgerald
- ◆ 12 July 2022: Stone King: "Bringing religious workers to the UK as visitors" – Sister Bernadette Fitzgerald
- ◆ 20 July 2022: UISG&CWR Webinar Social Media and Visibility - Sister Susanna Park
- ◆ 12 August 2022: LCWR Assembly: Presidential address by Jane Herb, IHM – Sister Susanna Park
- ◆ 13 August 2022: LCWR Assembly: Conversation with M. Shawn Copeland and Constance FitzGerald - Sister Susanna Park
- ◆ 16 August 2022: LCWR Assembly: Learnings from the Collaborative Leadership Hubs -- Anne Munley, IHM - Sister Susanna Park

Governance, structure, and management (continued)

Trustee formation (continued)

- ◆ 17 September 2022: CRA Ted Dunn Pathways to Deep Change and Transformation in Religious Congregations Part 1 - Sister Bernadette Fitzgerald
- ◆ 26 September 2022: CRA's Ted Dunn CRA Ted Dunn Pathways to Deep Change and Transformation in Religious Congregations Part 1, Session 1 - Sister Susanna Park
- ◆ 30 September 2022: CRA's Ted Dunn Pathways to Deep Change and Transformation in Religious Congregations Part 2, Session 2 - Sister Susanna Park
- ◆ 1 October 2022: CRA Ted Dunn Pathways to Deep Change and Transformation in Religious Congregations Part 2 - Sister Bernadette Fitzgerald
- ◆ 3 October 2022: Respectful Engagement, Graced Crossroads, Ted Dunn – Sister Patricia Mary Bell
- ◆ 4 October 2022: Bringing Volunteers to United Kingdom – Julianna Barker, Stone King – Sister Patricia Mary Bell
- ◆ 6 October 2022: LCWR Sr Lynn Jarrell Canonical Authority and Civil Management Exercised in an Institute – Sister Bernadette Fitzgerald
- ◆ 18-19 October 2022: UISG Leadership, vulnerability and self-knowledge. Parts 1 and 2 - Sister Bernadette Fitzgerald
- ◆ 9 November 2022: Collaboration, Gather the Wisdom, Weave the Dream, Ted Dunn – Sister Patricia Mary Bell
- ◆ 25-26 November 2022: UISG Webinar Leadership, vulnerability and self-Knowledge: Sr. Paula Jordão, Verum Dei - Sister Susanna Park
- ◆ 30 November 2022: Emerging Futures Collaborative update – Sister Bernadette Fitzgerald

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial period which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the accounts the trustees are required to:

Governance, structure, and management (continued)

Statement of trustees' responsibilities (continued)

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts;
- ◆ prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011, applicable Charity (Accounts and Reports) Regulations and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Structure and management reporting

The trustees are ultimately responsible for the policies, activities, and assets of the charity. As a result of the international scope of their work and travel, they meet regularly to review developments with regard to the charity or its activities and make any important decisions. The trustees use electronic means to be informed and kept up to date with developments within the Congregation and the charity. When necessary, the trustees seek advice and support from the charity's professional advisers including property consultants, solicitors, and accountants. The day-to-day management of the charity's activities, and the implementation of policies, is delegated to the appropriate members of the Congregation or senior staff.

Key management

The trustees consider that they alone comprise the key management of the charity in charge of directing and controlling, running, and operating the charity on a day-to-day basis. All of the trustees are members of the Little Company of Mary ("the Congregation"). Whilst their living and personal expenses are borne by the charity, they receive no remuneration or reimbursement of expenses in connection with their duties as trustees.

Governance, structure, and management (continued)

Risk management

The trustees undertake an annual review of the principal risks and uncertainties that the charity faces categorising the risks between those affecting the governance and management of the charity, operational risks, financial risks, reputational risks, and those which occur because of circumstances outside of the charity's control such as changes in government policy, laws, and regulations. They regularly review the measures already in place, or needing to be put in place, to establish policies, systems, and procedures to mitigate those risks identified in the annual review and ensure that action is taken to implement changes to those policies, systems and procedures should they be needed to minimise or manage any potential impact on the charity should those risks materialise.

In November 2019, the trustees commenced using the Bankline service of the Royal Bank of Scotland (RBS) for payments by electronic transfer. This process minimises risk and ensures effective safeguards are in place. A policy for digital banking has been developed.

With the exception of the challenges faced because of the Covid-19 pandemic (see above), this work has identified two key risks for the charity which are described below together with the principal ways in which they are mitigated:

- ◆ Operationally the charity works with children and vulnerable adults including older people. The trustees recognise the absolute necessity of ensuring the protection and safety of all those that the charity serves. This means that sisters engaged in any ministry in Great Britain and all those who work or volunteer for the charity and work with children or vulnerable adults must obtain clearance from the Disclosure and Barring Service (DBS). The trustees are committed fully to implementing the policies of the Catholic Safeguarding Standards Agency (CSSA) and the new dedicated Religious Life Safeguarding Standard Service.
- ◆ From time to time, the charity donates significant sums in support of the wider Congregation and other organisations. The vast majority of donations sent overseas are to fund projects administered directly by members of the Congregation. Whether or not the funds are used here in Great Britain or overseas, the trustees always ensure that they are fully briefed about and familiar with the work of a potential recipient of funds, that funds are transferred via bank transfer, that proof of receipt is obtained and that, wherever possible (and always in the case of monies sent overseas), a full written report is obtained.

Signed on behalf of the trustees:

Sister Patricia Mary Bell

Trustee

Date: 23 June 2023

Independent auditor's report to the trustees of Little Company of Mary Congregation CIO

Opinion

We have audited the accounts of Little Company of Mary Congregation CIO (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies, and the notes to the accounts. 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 accounts:

- ◆ give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of 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 Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts 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 accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts 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 charity's ability to continue as a going concern for a period of at least twelve months from when the accounts 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.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report and Accounts, other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts, 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 accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts 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 accounts that are free from material misstatement, whether due to fraud or error.

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

Our objectives are to obtain reasonable assurance about whether the accounts 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 accounts.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts 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 accounts.

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.

How the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- ◆ We identified the laws and regulations applicable to the charity through discussions with one of the trustees and from our knowledge and experience of the charity sector;
- ◆ We focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the activities of the charity. These included but were not limited to the Charities Act 2011, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102); and
- ◆ We assessed the extent of compliance with the laws and regulations identified above through making enquiries of those charged with governance and review of minutes of trustees' meetings.

We assessed the susceptibility of the charity's accounts to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ Making enquiries of those charged with governance as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- ◆ Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Auditor's responsibilities for the audit of the accounts (continued)

To address the risk of fraud through management bias and override of controls, we:

- ◆ Performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ Tested and reviewed journal entries to identify unusual transactions;
- ◆ Carried out substantive testing of expenditure;
- ◆ Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- ◆ Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ Agreeing financial statement disclosures to underlying supporting documentation;
- ◆ Reading the minutes of meetings of trustees; and
- ◆ Enquiring of as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

We did not identify any irregularities, including fraud.

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 auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Buzzacott LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

29 June 2023

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of financial activities Year to 31 December 2022

	Notes	Unrestricted funds	
		2022 £	2021 £
Income from:			
Donations	1	247,601	227,601
Bank interest		2,909	483
Other income			
. Surplus on disposal of motor vehicles		—	3,059
Total income		250,510	231,143
Expenditure on:			
Charitable activities			
. Co-ordination and direction of, and the provision of advice to, the Regions and Province of the Congregation	2	250,722	182,549
. Donations	4	83,099	88,139
Total expenditure		333,821	270,688
Net expenditure and net movement in funds	5	(83,311)	(39,545)
Balances brought forward at 1 January 2022		875,997	915,542
Balances carried forward at 31 December 2022		792,686	875,997

All recognised gains and losses are included in the statement of financial activities.

There is no difference between the net movement in funds stated above and the historical cost equivalent.

All activities of the charity derived from continuing operations during the above two financial years.

Balance sheet 31 December 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	8		161,953		176,538
Current assets					
Debtors	9	22,086		6,440	
Cash at bank and in hand		627,455		712,061	
		649,541		718,501	
Current liabilities					
Creditors: amounts falling due within one year	10	(18,808)		(19,042)	
Net current assets			630,733		699,459
Total net assets			792,686		875,997
Represented by:					
The funds of the charity					
Unrestricted income funds					
. General fund			630,733		699,459
. Tangible fixed assets fund	12		161,953		176,538
			792,686		875,997

Approved by the trustees and signed on their behalf by:

Sister Patricia Mary Bell

Trustee

Approved by the trustees on: 23 June 2023

Statement of cash flows Year to 31 December 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Net cash used in operating activities	A	(87,515)	(22,848)
Cash flows from investing activities			
Proceeds from sale of tangible fixed asset		—	10,250
Interest receivable		2,909	483
Net cash provided by investing activities	B	2,909	10,733
Change in cash and cash equivalents in the period		(84,606)	(12,115)
Cash and cash equivalents at 1 January 2022	B	712,061	724,176
Cash and cash equivalents at 31 December 2022	B	627,455	712,061

Notes to the statement of cash flows for the year ended 31 December 2022

A Reconciliation of net expenditure and net movement in funds to net cash used in operating activities

	2022 £	2021 £
Net expenditure and net movement in funds (as per the statement of financial activities)	(83,311)	(39,545)
Adjustments:		
Depreciation charge	14,585	14,906
Interest receivable	(2,909)	(483)
Surplus on the disposal of tangible fixed assets	—	(3,061)
(Increase) decrease in debtors	(15,646)	2,263
(Decrease) increase in creditors	(234)	3,072
Net cash used in operating activities	(87,515)	(22,848)

B Analysis of cash and cash equivalents

	2022 £	2021 £
Cash at bank and in hand	627,455	712,061

No separate statement of changes in net debt has been prepared as there is no difference between the movements in cash and cash equivalents and movement in net cash (debt).

Principal accounting policies Year to 31 December 2022

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

The accounts have been prepared for the year to 31 December 2022 with comparative figures given for the year to 31 December 2021.

The accounts 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 United Kingdom and Republic of Ireland (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The charity constitutes a public benefit entity as defined by Financial Reporting Standard 102 (FRS 102).

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

The most significant areas of adjustment and key assumptions that affect items in these accounts are the estimation of the useful life of tangible fixed assets for the purpose of determining the depreciation charge and estimating future income and expenditure flows for the purpose of assessing going concern.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of at least one year from the date of approval of these accounts.

The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the accounts are detailed above.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably, and it is probable that the income will be received

Income comprises donations and interest receivable.

Income recognition (continued)

Donations, including assessments and additional contributions receivable from individual Regions and Province, are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

The surplus on the disposal of tangible fixed assets is calculated as the difference between disposal proceeds and the net book value of the asset immediately prior to disposal.

Expenditure recognition and the basis of apportioning costs

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including governance costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- ◆ Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities. Such costs include costs specifically relating to the co-ordination and direction of advice to Regions and Province of the Congregation, donations payable and governance costs.
- ◆ The making of grants and donations is not a central part of the charity's activities. Donations are made only in cases where the trustees consider there is real need following a review of the details of each particular case and comprise single year payments rather than multi-year grants. Grants and donations are included in the statement of financial activities when approved for payment. Provision is made for grants and donations approved but unpaid at the period end.

All expenditure is stated inclusive of irrecoverable VAT.

Governance costs

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

Principal accounting policies Year to 31 December 2022

Tangible fixed assets

All assets costing more than £1,000 and with an expected useful life exceeding one year are capitalised and valued at historical cost.

a. Freehold land and buildings

Freehold land and buildings comprising functional properties used for the direct charitable work of the charity are included in these accounts at their historic cost at their date of acquisition together with the cost of additions and improvements to date.

Functional freehold properties are depreciated at a rate of 2% per annum on a straight-line basis in order to write the buildings off over their estimated useful economic life to the charity.

b. Other tangible fixed assets

Other tangible fixed assets are capitalised at cost and depreciated at the following annual rates in order to write them off over their estimated useful lives:

◆ Furniture, fittings, and equipment	20% per annum based on cost
◆ Motor vehicles	25% per annum based on cost

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Short term deposits and cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short-term deposits i.e. current asset investments. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Leased assets

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged on a straight-line basis over the lease term.

Principal accounting policies Year to 31 December 2022

Fund structure

General funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

The tangible fixed assets fund comprises the net book value of charity's tangible fixed assets, the existence of which is fundamental to the charity being able to perform its charitable work and thereby achieve its charitable objectives. The value represented by such assets should not be regarded, therefore, as realisable.

Services provided by members of the Congregation

For the purposes of these accounts, no value has been placed on administrative and other services provided by the members of the Congregation.

Pension contributions

Contributions in respect to the charity's defined contribution 'stakeholder' pension scheme are charged to the statement of financial activities when they are payable to the scheme. The charity's contributions are restricted to the contributions disclosed in note 6. There were no outstanding contributions at the year end.

1 Income from: Donations

	2022 £	2021 £
Contributions from individual Regions and Province of the Congregation	247,601	227,601

2 Expenditure on: Co-ordination and direction of, and provision of advice to, individual Regions and Province of the Congregation

	2022 £	2021 £
Premises costs	33,340	28,455
Sisters' living expenses	39,001	35,222
Other direct costs including travel	170,002	109,852
Governance costs (note 3)	8,379	9,020
	250,722	182,549

3 Governance costs

	2022 £	2021 £
Auditor's remuneration	8,379	9,020

4 Expenditure on: Donations

The charity makes donations to both individuals and institutions in accordance with its donations policy set out in the trustees' report.

Donations and grants payable to institutions during the period were as follows:

	2022 £	2021 £
Donations payable	83,099	88,139

4 Expenditure on: Donations (continued)

Donations payable to institutions during the period comprised the following:

	2022 £	2021 £
Aid to the Church in Need	11,015	1,000
Australian Province of the Society of Jesus	—	2,782
CAFOD	1,000	1,000
CARE Australia	20,024	—
Caritas Manila, Australia (Covid-19 - India)	—	10,015
Caritas Mania, Australia (Haiti Appeal)	—	5,023
Comunita'di St' Egidio	7,015	—
DIF - Diocese of Lismore	10,015	—
Hagar International (Support for Afghanistan)	—	5,024
International Union Superiors General (UISG) (CovSolidarity)	—	10,015
Little Sisters of the Poor	1,000	1,000
Missionvale Care Centre Trust	3,015	3,015
Olallo House	—	1,000
Our Lady of La Salette	—	1,000
RCAOS Our Lady of La Salette and St Joseph	1,000	—
Saint John of God Hospitaller Services (Olallo House)	1,000	—
St Anne's Hospital, Harare	—	20,265
Solidarity Project	5,000	10,000
Solidarity South Sudan	—	5,000
Spires	1,000	1,000
St Anne's Church	1,000	1,000
St Anselm's Church	1,000	1,000
St Barnabas Cathedral	1,000	1,000
St George's Cathedral (Southwark)	1,000	—
St Vincent de Paul Society	2,000	2,000
The Medaille Trust	1,000	1,000
The Most Holy Trinity RC Church Dockhead	1,000	—
The Passage	2,000	2,000
The Salvation Army	2,000	2,000
Victorian Flood Appeal (Victoria, New South Wales and Tasmania)	10,015	—
Payments of less than £1,000 each	—	1,000
	83,099	88,139

During the year to 31 December 2022, no grants were paid to individuals (2021 - none).

5 Net expenditure and net movement in funds

This is stated after charging:

	2022 £	2021 £
Staff costs (note 6)	42,493	36,970
Auditor's remuneration (including VAT)		
. Statutory audit fees		
.. Current year	8,379	7,980
.. Prior year	—	1,040
Depreciation	14,585	14,906
Operating lease rentals (note 11)	2,005	2,005

6 Staff costs and remuneration of key management personnel

	2022 £	2021 £
Gross salaries	37,536	32,148
Pension costs	4,957	4,822
	42,493	36,970

There was one employee during the year (2021 - one employee) who was involved in the co-ordination and direction of, and provision of advice to, individual Regions and Province of the Congregation.

The trustees consider that they alone comprise the key management of the charity in charge of directing and controlling, running, and operating the charity on a day-to-day basis. All of the trustees are members of the Little Company of Mary i.e. the Congregation and whilst certain of their living and personal expenses are borne by the charity, they receive no remuneration or reimbursement of expenses in connection with their duties as trustees (2021 - none).

7 Taxation

The Little Company of Mary Congregation CIO is a registered charity and, therefore, is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

8 Tangible fixed assets

	Freehold land and buildings £	Furniture, fittings and equipment £	Total £
Cost			
At 1 January 2022 and at 31 December 2022	494,214	32,673	526,887
Depreciation			
At 1 January 2022	326,177	24,172	350,349
Charge for the year	9,884	4,701	14,585
At 31 December 2022	336,061	28,873	364,934
Net book values			
At 31 December 2022	158,153	3,800	161,953
At 31 December 2021	168,037	8,501	176,538

It is likely that there are material differences between the open market values of the charity's land and buildings and their book values with the market value being considerably higher than the net book value at 31 December 2022.

At 31 December 2022, the charity had no capital commitments (2021 - none).

9 Debtors

	2022 £	2021 £
Prepayments	21,573	6,440
Sundry debtors	513	—
	22,086	6,440

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	18,807	19,042

11 Financial commitments

At 31 December 2022, the charity had total commitments under non-cancellable operating leases in respect to equipment as follows:

	2022 £	2021 £
Payable:		
. Within one year	2,005	2,005
. Within one to five years	5,771	7,776
	7,776	9,781

12 Tangible fixed assets fund

	2022 £	2021 £
At 1 January 2022	176,538	
Net movements in year	(14,585)	
At 31 December 2022	161,953	
At 1 January 2021		198,633
Net movements in year		(22,095)
At 31 December 2021		176,538

The tangible fixed assets fund represents the net book value of the charity's freehold properties and other tangible fixed assets. A decision was made to separate this fund from the general funds of the charity in recognition of the fact that the tangible fixed assets are essential to the day-to-day work of the charity and as such their value should not be regarded as funds that would be available in order to meet future contingencies.

13 Related party transactions

There were no related party transactions during the period (2021 – none) and no donations were received from the trustees (2021 - none).

14 Membership of the CIO and ultimate control

The Congregational Leader for the time being shall automatically, by virtue of holding that office, be ex-officio the sole member of the CIO. If the CIO is wound up, the member of the CIO has no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. The Congregational Leader for the time being shall automatically, ex-officio be a trustee for as long as she holds that office. All other trustees are appointed by a resolution in writing by the Congregational Leader.

The Congregation does not hold any assets, incur liabilities, or enter into any transactions in its own right. Assets and liabilities of the Congregation are administered in the trustees of the charity, who undertake all transactions entered into in the course of the Congregation's charitable activities.