

Sisters of the Cross and Passion CIO

Annual Report and Accounts

31 March 2023

Charity Registration Numbers
1185348 (England and Wales)
20015893 (Republic of Ireland)

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

Trustees	Sister Claire Dawson C.P. (appointed 10 August 2022) Sister Margaret Gorman C.P. (Sister Carmel) Sister Anne Hammersley C.P. Sister Margaret O'Regan C.P. (Sister Therese) Sister Margaret Steed C.P. (Sister Savio) Sister Eileen Fucito C.P. (resigned 1 June 2022)
ROI Committee	Sister Máire Ni Shúilleabháin C.P. Sister Anne Harnett C.P. Sister Claire Dawson C.P. (appointed 10 August 2022) Sister Carmel Miley C. P.
Province Leader	Sister Margaret Steed C.P.
Province Bursar	Mrs Sakina Lowe
Principal address	Cross & Passion Convent 299 Boarshaw Road Middleton Manchester M24 2PF
Telephone	0161 655 3184
Email	pltcpSisters@gmail.com
Website	www.crossandpassion.com
ROI Committee Address	13 Clare Road Drumcondra Dublin 9
Telephone	01 837 5511
Chairperson	Sister Clare Dawson
Charity Registration Number England and Wales	1185348
Charity Registration Number Republic of Ireland	20015893
Accountants	Buzzacott LLP 130 Wood Street London EC2V 6DL

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

Auditors	RSM UK Audit LLP Bluebell House Brian Johnson Way Preston Lancashire PR2 5PE
Investment Managers	Sarasin & Partners LLP Juxon House 100 St Paul's Churchyard London EC4M 8BU Charles Stanley & Co Ltd 55 Bishopsgate London EC2N 3AS
Principle bankers	The Royal Bank of Scotland plc 1 Dale Street Liverpool L2 2PP Bank of Ireland 2 College Green Dublin 2
Solicitors England and Wales	Wrigleys Solicitors LLP 3rd Floor, 3 Wellington Place Leeds LS1 4AP
Solicitors Northern Ireland	Conway, Todd & Co 22 Market Square Antrim BT41 4DT Edwards & Co 28 Hill Street Belfast BT1 2LA

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

Solicitors the Republic of Ireland	Mason Hayes + Curran South Bank House Barrow Street Dublin 4
Finance and General Purposes Committee	Elizabeth Wilson, Wrigley's Solicitors Amanda Francis, Buzzacott Andrew Mather, CS2
Insurance Brokers	Steve Burns, Marsh Insurance, UK Liam Conlon, Arachas, Ireland
Energy Broker	Charles Lowe, EnergyFlowe Ltd, UK

Report of the trustees Year to 31 March 2023

The Trustees present their statutory report, together with the accounts of the Sisters of the Cross and Passion CIO (the 'Charity' or 'CIO'), for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out on pages 55 to 60 and comply with the Charity's Trust Deed, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Irish Charities Act 2009. The accounts also comply 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 the Republic of Ireland (FRS 102).

WHO WE ARE, OUR WORK AND IMPACT

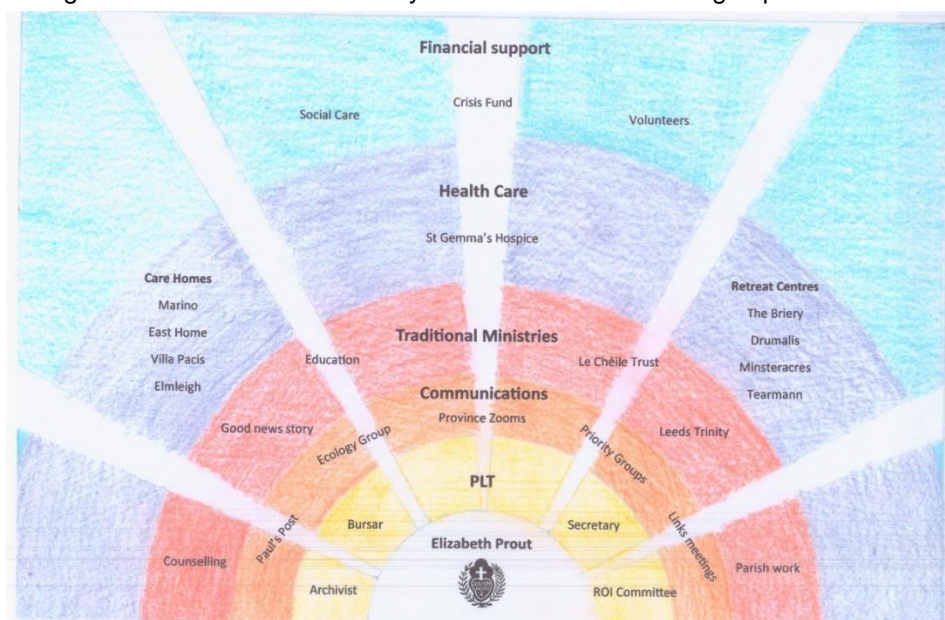
Introduction

The Sisters of the Cross and Passion is an international Roman Catholic Religious Congregation founded in industrial England in 1852. It is divided into a number of individual areas and provinces under the authority of the Congregational Leadership Team (CLT), members of which reside in the UK, the USA, Chile and Australia, their offices are in Larne, Co. Antrim, Northern Ireland.

The Sisters in St Paul's Province live in England, Northern Ireland and Republic of Ireland. The accounts accompanying this report are those of the Sisters of the Cross and Passion CIO, on which the assets of St Paul's Province were held during the year to 31 March 2023. The Charity is governed by the constitutions of the Sisters of the Cross and Passion CIO dated 17 September 2019 and is registered with the Charity Commission:

Charity Registration Number	England and Wales	1185348
Charity Registration Number	Republic of Ireland	20015893

The structure of the Sisters' work and, therefore, that of the charity can be portrayed as a rainbow comprising several arcs reaching out and evolving over time from the Congregation's founding to the work carried out today which has a wide arching impact.



WHO WE ARE, OUR WORK AND IMPACT (continued)

Arc One - Our Foundress and her Vision

The corporate mission of the Sisters of the Cross and Passion is to witness to the reconciling, forgiving and compassionate love of God through openness to the needs of the world and especially those of the poor and marginalised.



The Sisters of the Cross and Passion identify with Christ in his Passion, Death and Resurrection. We aspire to a more just and compassionate world, where the rights and dignity of the whole of creation is upheld and respected.

This report is an account of the work of the CIO from April 2022 – March 2023. Benefits are identifiable and touch the lives of the people whom the Sisters seek to serve in all their ministries.

The objectives of the Sisters of the Cross and Passion, as stated in the constitution of the Sisters of the Cross and Passion CIO, are the relief of poverty, the provision of relief assistance and comfort to the sick, the provision of education and the advancement of the teachings of the Roman Catholic Church (or other such charitable purposes as are lawfully authorised from time to time by the constitutions of the Congregation) by such means as are suited to the time and place in which the provision is to be made.

Arc Two - Leadership

Province Leadership Team

To fulfil these objectives, members of the Province Leadership Team, PLT, regularly evaluate the Sisters' pastoral activities in the light of their charism, present day needs and requests for help in new ministries and new localities. They continue to evaluate their pastoral activities in the light of the diminishing numbers of Sisters, increasing age profile and decreasing financial resources. Policies and procedures are reviewed and updated regularly in accordance with statutory regulations and congregational objectives.

We are covenanted to be bearers of the Compassion of God by responding to the needs of the world in our time, as Venerable Elizabeth Prout, our foundress, did in hers.

Appointing a Lay Bursar

One evaluation on diminishing numbers and increasing age profile resulted in the Trustees realising their need to employ additional financial lay help. They contacted their accountants, Buzzacott, who advertised the vacancy, received applications, drew up a short list and interviews were carried out. The successful candidate gladly accepted the appointment to be the Province Bursar. This appointment freed the then Sister Bursar from the task so she could give more time and energy to the work on the Province Leadership Team who with the Congregational leader are also the Trustees of the Charity.

ROI Committee

Because of the work done to incorporate and become a CIO and realising that the area covered included the communities in the Republic of Ireland, the Trustees together with our Charity lawyer, Wrigleys, and corresponding lawyer in ROI, invited three Sisters in Dublin to form an ROI Committee with one of the PLT Trustees as the Chair. This has worked well. A report from this committee is now an item on the monthly Trustees' CIO agenda.

WHO WE ARE, OUR WORK AND IMPACT (continued)

Arc Two - Leadership (continued)

Archivist

One Sister is engaged full-time in preserving the archives of the Province. She ensures that all collections are sorted, carefully stored and remain confidential. She is also the archivist for the entire congregational archives. Finding a permanent home for the storage of our archives still remains one of our goals. In January 2021 we received the good news from Rome that our foundress, Elizabeth Prout, had been declared Venerable, a public acknowledgment of her sanctity. Our archivist has been busy with publicity about this good news. However public celebrations had to be put on hold because of Covid restrictions. Sister often receives requests especially from families interested in developing their own family trees and she is very thorough in her research when responding to such requests.

Province Secretary

During the Covid pandemic the Province Secretary worked from home. We evaluated her situation as we opened up to welcoming staff back, and she offered to retire rather than come back to work in her office. This evaluation led to the Province Team deciding that we needed a Confidential Secretary who would enable us with our communications strategy. We advertised locally through our Parish Newsletters and on an online site 'Indeed' and eventually we were successful. Our new Confidential Secretary began work on Monday 13 February 2023, lives locally and is getting to know us and the spread of our Communities. One of her first tasks was to update our addresses and list of Sisters together with email addresses and mobile numbers.

Arc Three - Communication

While Justice, Peace and the Integrity of Creation remain an integral part of our spirituality, at the Province Chapter in August 2022 we strengthened this statement by inserting Pope Francis's statement on Care of our Common Home, to listen to the Cry of the Earth and Cry of the poor. We called on each Sister to grow in awareness of the poor in her local area and do something concrete. We ask too that each Community "Buy locally and seasonally to cut down on transport." We encourage each other to choose an environmental issue and to live by it.

Ecology Group

In 2021 many Sisters attended the Laudato Si' Zoom meetings set up by the Laudato Si' Animators and following these meetings we agreed to form an internal group of Sisters who were interested in growing in awareness of the issues set out by Pope Francis. We are known as the Ecology Group and we meet every six weeks by Zoom and share on our activities or some topic relating to Laudato Si'. The theme of Laudato Si' 2022 week was "Listening and Journeying together". We are conscious that we can only do small things but we continue to listen, share, learn and try to make a difference for the sake of our common home.

Communication throughout the Province

To assist the Province Leadership Team, we continued to have two-way communication with our Sisters in the Province through Priority groups, more recently developing into Area groups. Each group has a nominated Link Sister with whom the PLT meet regularly, mostly by Zoom. Through good communication the PLT encourage the Sisters in their Ministries and support them as they reach out and develop new Ministries, mostly now in a volunteering capacity.

WHO WE ARE, OUR WORK AND IMPACT (continued)

Arc Three – Communication (continued)

Paul's Post

The previous leadership team set up a weekly newsletter which was called St. Paul's Post. Our new Secretary has brought her own unique skill in continuing to making this weekly newsletter one which the Sisters like to read. It is also uploaded to our website. It is a way of communicating with the Sisters of the wider international Cross and Passion Communities. Sisters are encouraged to send items of interest or happenings or celebrations from their own community so all can enjoy. Through these pages we are encouraged to pray for sick Sisters, family members, or people in the wider parish Communities who ask for our Prayers.

Province Zooms

Restrictions on travel during the period of Covid gave us an opportunity to develop our use of technology and meetings by Zoom were encouraged. One such meeting was the Province Zoom held monthly. This enabled Sisters to meet, albeit virtually, and to listen to up-to-date news and developments and share ideas and items of interest from their communities. During these meetings we try to keep alive the decisions made during the Chapter of August 2022, so that they make a difference in our lives and those among whom we minister.

ARC Four - Traditional Ministries

Education

Whilst the apostolate of the Sisters in earlier years was very strongly based in teaching, Sisters, who have vast experience in education, now bring their skills to assisting new teachers to become expert in their field especially of passing on the tenets of the Catholic Faith.

Teachers' Enterprise in Religious Education

"The mission of the Teachers' Enterprise in Religious Education (TERE) is to support teachers in Catholic schools and in the wider Christian community in their daily task of unfolding for teachers and pupils the mystery of God, the teaching of the Church and its application to daily life."



Its objectives are to:

- ◆ Promote the teaching of religious education with the same academic rigour as the other subjects in the curriculum;
- ◆ Provide opportunities for teachers to deepen their theological understanding of the Christian faith and its application to daily life;
- ◆ Create a variety of resources, for example textbooks, website with online interactive elements for classroom use, CD ROMS etc.
- ◆ Provide advice and assistance to teachers and schools in the teaching of religious education.

WHO WE ARE, OUR WORK AND IMPACT (continued)

ARC Four - Traditional Ministries (continued)

Education (continued)

Teachers' Enterprise in Religious Education (continued)

One Sister (Sister Marcellina) is involved as a full-time director in this project. Teachers expressed gratitude for home-learning resources for religious education on our website www.tere.org. In addition, permission was granted to schools that had purchased *The Way, the Truth and the Life* CD/DVD ROMs to put the contents on their own website provided access was available only to their pupils. In the autumn term 2020 in-service training was provided, on Zoom, for each year at primary school, that is, Early Years Foundation Stage, Years 1-6.



Feedback from teachers was very positive.

This was a very useful Zoom session on how to make religious education meaningful for our pupils. It has given me a much better understanding of theology in The Way, The Truth and The Life.

Thinking about the key messages in each lesson and why they are important has been a great help. The example of how to link the task to the children's experience will be very useful.

Telephone support for teachers is always available. To offer further support to schools, a decision was made to convert *The Way, The Truth, & The Life* programme into digital format to be available on our website by November 2021. Teachers continue to express appreciation for the wide range of free resources available for all age groups on our website.

During the last three years, the Catholic Education Service of the Bishops' Conference of England and Wales has been developing a new Directory for Religious Education. As one of the leading providers of Religious Education materials, the Teachers' Enterprise in Religious Education has been intensively involved in Consultation meetings.

Sister Marcellina is now writing a new programme *The Vine & the Branches* to meet the requirements of this new Religious Education Directory. With the help of some colleagues, she is hoping to have resources ready for publication for years 1 and 3 in primary schools by July 2023. This will include textbooks for pupils and teachers, Power Point presentations and additional worksheets etc.

Provision of in-service training by Zoom will continue because it is enabling teachers in schools from all over the United Kingdom to participate in greater numbers than if they had to travel to London.

In the words of Cardinal Nichols, *"This is a group of teachers working hard to improve classroom RE, especially in Catholic Schools. This enterprise has my full support and encouragement."*

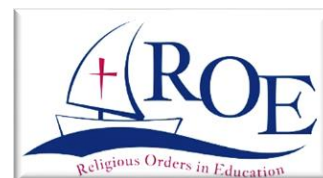
WHO WE ARE, OUR WORK AND IMPACT (continued)

ARC Four - Traditional Ministries (continued)

Education (continued)

Religious Orders in Education, ROE

This Association was initiated in July 2019 to enrich Catholic education in England and Wales by supporting religious orders in their mission as trustees or founders of schools and colleges. To this end the Association celebrates and builds on a rich heritage of Religious Orders in Education and supports them in continuing to work together collaboratively. One Sister attended the meetings held on Zoom.



Bishop Marcus Stock, chair of the Catholic Education Service, said; *“the heritage passed on by Religious Orders should be treasured and appreciated as a continuing source of inspiration for strengthening and enhancing the Catholic ethos of the schools and Colleges.”*

Le Chéile Trust

The Le Chéile Trust mission is to *“promote Catholic education as an option within the Irish education system and to develop the schools given to the Trust in the service of their local communities.”*



Le Chéile is governed by two companies limited by guarantee: Síol (Irish for Seed) Le Chéile (Irish for Together).

Our schools, Maryfield College in Dublin and Cross and Passion College Kilcullen, County Kildare are members of the Trust.

The Síol Schools' Trust deals with the finance and property issues. It is a company limited by guarantee and is a registered Irish Charity and as such is registered in the Register of Charities and in the Companies Office in Ireland.

Síol Schools' Trust has adopted and is fully compliant with the Governance Code for charities in Ireland. Two members of each of the participating 15 Religious Congregations are the company Members. Srs Anne Harnett and Máire Ní Shúilleabháin represent the Sisters of the Cross and Passion.

The Le Chéile Trust, also a company limited by guarantee, as above. This deals with Enterprise, i.e. the management and running of the Schools. Members of the school Communities as well as the Religious Congregations, are members of this company.

Members attend the AGMs of both companies annually. A conference is also held during this time and two pupils from each school together with the company members also take part in the Conference. Congregational Leaders or their representatives also attend an annual gathering in Dublin to update them on the financial and property issues.

Both schools are now managed by the Board of Le Chéile. However, the Sisters are invited to events in the schools during the year. This has also included meetings with pupils.

WHO WE ARE, OUR WORK AND IMPACT (continued)

ARC Four - Traditional Ministries (continued)

Education (continued)

Le Chéile Trust (continued)

Le Chéile Trust invites us to join them for Prayer Gatherings with schools and keeps in touch with us re any new developments and projects. A new permanent office building for Le Chéile was officially opened in June 2022 in Templeogue, Dublin. Office space had been rented until this time. All Congregations were represented.

The school buildings and land at Maryfield College have been donated to the Le Chéile Trust. While the Trust has taken on the management of the Cross and Passion College, Kilcullen, the process of donating the property and land is still in progress as there are complications involved with an attached building, which used to be the convent. That building had been sold to KARE, a charity that provides special needs education in the Kildare area. One room in that building is used as a CP College classroom and at the present time they need that space until a new extension is built. The Department of Education and Science, as part of an overall plan for schools in the County of Kildare are funding a large extension to the school in Kilcullen.

On 31 March 2023 Marie T Kilmartin CEO of Le Chéile Trust sent this Easter greeting:

A chairde,

As some of our schools close today for Easter and we celebrate Le Chéile Day I wish to extend my sincere appreciation for all that you do supporting our Le Chéile school communities, building our identity, making the heritage of our founding congregations be alive, building our lived legacy and leading our schools to the future.

*Together we show **Welcome**, give **Witness** and share **Wisdom** in so many unique individual ways. We respond to the call to live the message of Christ in the Gospel to love one another and we do this in so many important and valuable ways, in the small things that build to the big things. Each student, staff member, parent, board member and volunteer play a role in making our faith alive that we celebrate today on Le Chéile Day.*

Please pass this message to all members of the school community. May we enjoy time at Easter to celebrate new life, growth, time with family and in nature to boost our wellbeing.

Beannachtaí na Cásca oraibh. Thank you. Happy Easter.

From all the Le Chéile team. Claire, Deirdre, Eleanor, Pat, Thérèse, Tony and Marie-Thérèse.



Maryfield College, Dublin



Cross and Passion College, Kilcullen

WHO WE ARE, OUR WORK AND IMPACT (continued)

ARC Four - Traditional Ministries (continued)

Education (continued)

Le Chéile Trust (continued)

The Department of Education and Science, as part of an overall plan for schools in the County of Kildare are funding a large extension to the school at Kilcullen. As part of their plans, they have suggested a new location for the Bus Shelter to fit in with a new footpath and cycle lane. This location is further from the Town Centre crossroads and is safer. We agreed. The NDFA (National Development Finance Agency) which funds public investments, and are responsible for the school development, will take responsibility for this new plan. As we have signed the contract for the original site, the NDFA and the County council are negotiating with one another about a possible transfer. This is ongoing. The school Principal is keeping us up to date with plans.

Kilcullen Community Centre (KCC) and an All-Weather Pitch (AWP) nearby are leased to KCC. As the lease on the All-Weather Pitch, and the piece of land around this, are due for renewal in the next few years, we are in the process of joining both areas and drawing up one lease which will include the total area. This has involved ensuring all land boundaries are correct. KCC are also anxious to provide space for a Scout Den on some of this land.

Other portions of land adjacent to the school in Kilcullen, which have not been included in the area to be donated to Le Chéile have been leased to other sporting organisations (Gaelic Athletic Association (GAA) and Soccer Club). The Primary and Secondary School have an entitlement to use these pitches during school time. These pitches ensure there are green spaces in the heart of the town.



The above shows one of the green spaces leased to the Pitch and Put in Kilcullen.

WHO WE ARE, OUR WORK AND IMPACT (continued)

ARC Four - Traditional Ministries (continued)

Education (continued)

A good news story

One Sister who was a director on the Board of a school for early leavers in Newbridge, Co Kildare has retired during the year. But in closing one door we opened another.

Youth Horizons is a school in Tallaght, Co Dublin which we support financially. It is a small school set up for early school leavers who come back and study for their leaving Cert. Here are two success stories relating to the school (names are changed):

Helena came to us in September 2021 aged 17. She had a 6-month-old baby. Her father is a traveller. There was no way she could stay in conventional school, due to bullying and with no-one to care for her child. The child was given a place in the crèche and is now one of the stars of the crèche. Helena has worked very well and hopes to go to Maynooth University to do a BA in Geography and English with a view to becoming a secondary teacher. She has been accepted in Maynooth pending the result of her Leaving Cert. Helena's confidence has improved dramatically. All this has been possible through the generosity of our donors which has enabled us to provide cultural and historical trips and personal development courses. One to one tuition, whether by volunteers or paid staff is sometimes necessary.

Danny is the eldest of three children. Both his parents are addicts and he tries his best to look after the younger ones. He seldom, if ever, gets a meal at home and we try to make sure he eats a proper lunch. He is hoping to sit the Leaving Certificate in June but we feel he needs another year with us. He is as yet only 16. He is in need of a lot of individual work and also counselling. As he gradually comes to trust us, we feel we can address the question of hygiene which is a problem in his case. Because of this he suffered much bullying in the local secondary school and dropped out. Mairead wrote: Thank you to Sisters of the Cross and Passion for your donation.

Leeds Trinity University



Leeds Trinity University (LTU) was co-founded by the Sisters of the Cross and Passion and the Catholic Education Service as a Teacher Training College in 1967. In the fifty-six years since its foundation, it has transformed itself into a university renowned for teaching excellence and has been ranked by

the Times and Sunday Times as the sixth best university in the country for teaching quality. Leeds Trinity offers undergraduate, postgraduate, foundation and top-up courses, as well as apprenticeship and work based learning.

WHO WE ARE, OUR WORK AND IMPACT (continued)

ARC Four - Traditional Ministries (continued)

Education (continued)

Leeds Trinity University (continued)

In accordance with the Articles of Association, the trusteeship of the University remains the Diocese of Leeds. While the Sisters are no longer actively involved in the day-to-day life of LTU, they have a representative on the board of governors. The Congregation also has the right to nominate up to five people to be independent directors on the board.



“Our mission is guided by our Catholic identity and faith foundation...We are committed to the promotion of dignity, respect, social justice and equality in order to deliver positive social and economic impacts.” (LTU Mission Statement.)

Leeds Trinity is the first University in Yorkshire to achieve the Race Equality Charter (REC) Bronze Award in November 2020 in recognition of its commitment to improving the representation, progression and success of black, Asian minority ethnic students and staff. To quote Professor Charles Egbu, Vice Chancellor of Trinity University:

We have taken positive steps forward towards race equality in higher education but recognise the progress we still need to make.

Following the REC Bronze Award in 2020, Leeds Trinity University received the Gold Whatuni Student Choice Award in 2021 for diversity and inclusion and was short listed for Outstanding Contribution to Equality, Diversity and Inclusion at the Times Higher Education (THE) Awards in 2021.



The U-Connect scheme initiated by Leeds Trinity was launched in September 2021. It is a diversity mentoring scheme which will provide cross-instructional mentoring to colleagues at Leeds Trinity, Sheffield Hallam, York St John, Huddersfield and Sheffield Universities. The aim of the scheme is to provide university staff from diverse backgrounds with career support, development and progression. Participants can engage in the scheme as a mentor or be mentored by someone from a different institution. The scheme was initiated by Leeds Trinity University as part of its ongoing commitment to ensure an inclusive and diverse community of students, staff, governors and partners in which everyone is valued equally. These are some of the values that we, as Sisters of the Cross and Passion, aspire to and are happy to see implemented.

WHO WE ARE, OUR WORK AND IMPACT (continued)

ARC Four - Traditional Ministries (continued)

Education (continued)

Leeds Trinity University (continued)

In November 2022 Leeds Trinity University agreed to establish a city centre location at 1 Trevelyan Square, Leeds, to complement its campus in Horsforth as part of its strategy for growth. The University has secured a lease on the 57,000 square foot building, which is located just off Boar lane in the heart of the city, subject to 'Change of use' planning application.

Leeds Trinity's campus in Horsforth, located just six miles from Leeds, will continue to be central to its offer – including new programmes in Nursing and Biomedical Science, which are being designed to respond to key public sector workforce needs in the City Region.

“Under Professor Charles Egbu’s, Leadership, it is clear that our University is firmly focused on the future, on delivering exceptional opportunities for our students and on the contribution we can make to enhance outcomes for all in our community.”

Parish Work

For many years our Sisters were very involved in supporting the families of the Children in our schools, this meant that while teaching in schools all week, they spent Saturday afternoons visiting families and encouraging the parents to keep their children in regular attendance in school. Since we no longer teach in schools, Sisters offer support in their parishes by assisting the local Clergy who may be overworked because of shortage of priests. Now that churches are reopened and restrictions are eased, Sisters are able to take up this active role in parishes once again. There has been a noticeable increase in requests for prayers coming into all our Sisters, who see this as an invaluable service to the wider community. Parish Sisters work in Belfast, Dublin, Bolton, Halifax, Liverpool, London and Sutton St Helens.

Pastoral and Spiritual Care

Retreat Ministry

Retreat work has been one of the earliest works of our Congregation. Given the levels of stress in today's society, this work helps people to have rest, respite and spiritual renewal and as such, is an invaluable source of wellbeing for people from all walks of life. Sisters are involved in, and working directly with, three Retreat centres – The Briery and Drumalis, which we own and manage and Tearmann Spirituality Centre, recently renamed Glendalough Sanctuary. One Sister works here.

One Sister sits on the Board of Minsteracres Retreat Centre.

WHO WE ARE, OUR WORK AND IMPACT (continued)

ARC Four - Traditional Ministries (continued)

Pastoral and Spiritual Care (continued)

Retreat Ministry (continued)



The Briery Retreat and Conference Centre

The Briery is a place of spiritual renewal, where those who come can find God in an *atmosphere of love, prayer, healing and peace ~ where all are valued, encouraged to discover their gifts and challenged to use them in the service of others ~ where the poor, the suffering and the lonely can experience the power of the cross and the hope of resurrection in Christ.*

Since Covid, The Briery has experienced a reduction in the number of people attending some retreats and conference but an actual increase in groups. As the numbers of Religious attending Preached Retreats has naturally declined, there has been a flourishing of new groups who have their own leader. All have gone away very pleased with the food, accommodation and peacefulness of the house and its surroundings. Having only 22 ensuite rooms, plus a self-catering cottage in the grounds, has meant that small groups have been viable.

None of the above would have been possible without the wonderful work of the lay staff who have worked at the Briery for a good number of years, know their jobs inside out and are always ready to go the extra mile. It is a credit to them that people comment on the cleanliness of the house and the excellent homemade food. The two administrators ensure that bookings are dealt with efficiently and invoices are paid on time. Their bookkeeper ensures that bills are paid, accounts up-to-date, service contracts are correct and salaries are paid. They are a small team but they all work well together to ensure that The Briery is a place of hospitality and warm welcome.

WHO WE ARE, OUR WORK AND IMPACT (continued)

ARC Four - Traditional Ministries (continued)

Pastoral and Spiritual Care (continued)

Retreat Ministry (continued)

The Briery Retreat and Conference Centre (continued)

As well as their in-house Team, they have a Parish Retreat Team who, as their title suggests, leads the Parish Retreats. They are a group of lay people who volunteer their services and come together annually, with the Retreat Director and her Deputy who are both Sisters, to plan the retreats for the coming year. This year in line with our General Chapter Directive they have made, The Cry of the Earth, and the Cry of the Poor their central theme.

Another very valuable group is the Briery Advisory Team who meet twice a year to review accounts, maintenance, bookings, staffing and share ideas on possible new groups and Retreat Leaders. They are a group of professional people and consists of a former retreat House Director, a retired Vice-Chancellor of a university, a Diocesan Catechist Co-ordinator and a priest with retreat knowledge who represents the Diocese. The Administrators and Book Keeper attend this meeting. The advice the Director and the deputy receive at this meeting is invaluable and the minutes, which give a good overview of the work are sent to the Provincial Leadership Team.

The friends of The Briery, a group of volunteers, have brought a whole new dimension to the centre. Their events are not only fundraising activities but very enjoyable community gatherings which has been so important post Covid. Their fundraising has enabled them to purchase the extras which add to the attractiveness of the centre. In August 2022, they purchased beautiful curtains for the Dining Room, Computers for the Admin office and the Bookkeeper, and a large, smart television for the Conference Room.

The newest Team has been the leaders of our Thursday meditation via zoom which prepares the Mass Readings for the forthcoming Sunday. These lay people have experience in leading retreats or have been trained by the Briery as Prayer Guides or Parish Retreat Leaders. After lockdown, it was thought that the Thursday Meditation had served its purpose but people wanted it to continue and it is still flourishing and attracts new members. The people have found an on-line community and are very faithful, often sending apologies when they can't attend.

The Briery Retreat centre is about teamwork. No one person in the team is greater than the whole. As a Briery Team they work hard, support each other and therefore unknowingly bring the hope and healing of the Gospel into every person's life who steps over the threshold.

The Elizabeth Prout Bereavement Support Group, which is a joint venture with the Diocese of Leeds and the Briery Retreat Centre, has begun its work in various parts of the Diocese. This group is supported by online training from the Briery. There is a great need for bereavement support in the aftermath of the pandemic as so many people are trying to recover from the loss of their loved ones, sometimes under very difficult circumstances.

WHO WE ARE, OUR WORK AND IMPACT (continued)

ARC Four - Traditional Ministries (continued)

Pastoral and Spiritual Care (continued)

Retreat Ministry (continued)



Tree Planting in Drumalis



Drumalis Retreat and Conference Centre

Drumalis Retreat and Conference Centre

Drumalis is situated in Larne, Co Antrim, Northern Ireland. The Retreat Centre is located on a height above Larne overlooking Larne Harbour, with easy access to the Antrim coast road and its stunning coastal scenery.

During Covid, as many of the activities as possible were transferred to virtual access via Zoom. This was done in order to:

- ◆ sustain connection with as many of the people as possible who normally avail of Drumalis retreats, conferences and courses;
- ◆ complete courses which were interrupted by the house closure;
- ◆ use this initiative to expand their outreach as geographical proximity was no longer an issue;
- ◆ raise the profile of Drumalis, both nationally and internationally.

WHO WE ARE, OUR WORK AND IMPACT (continued)

ARC Four - Traditional Ministries (continued)

Pastoral and Spiritual Care (continued)

Retreat Ministry (continued)

Drumalis Retreat and Conference Centre (continued)

As time passed it became obvious that loneliness and isolation were problems that many people were experiencing. The retreat team therefore focussed on regular events, which built on the already existing sense of community among the Drumalis service users. These included virtual gatherings on a fortnightly basis for prayer and fellowship. The Drumalis team have been available to offer pastoral care and support through telephone and other forms of communication within the restrictions in place.

Keeping in mind the three focuses of the Drumalis mission statement ***Spirituality, Ecology and Community Relations*** – the following are a selection of online events which were provided in relation to each focus:

Spirituality Programme for 2023

Retreats planned:

- ◆ Individual Guided Retreats, “Walking in Wonder”, with Joann Heinritz CSJ
- ◆ “Dying to Live”, A creation Spirituality Retreat
- ◆ “Words of Encouragement”, a series of six “Conversations” with Fr Perry Gildea CM

While in lockdown, the retreat team relied on Zoom as the only way they could continue to run adult faith development courses at Drumalis. However, as they slowly reopened to in-house guests, they discovered a new way of learning could be applied to courses such as **Pathways** and **Certificate in Christian Thought** – enabling participants to be at the centre, as well as those unable to travel to attend simultaneously via Zoom from their own homes. This of course required investment in IT equipment and staff, but it means that people from many parts of the world can participate in courses or retreats given in Drumalis. It also helps to reduce the carbon footprint of the retreat centre.

Ecology programme for 2023

- ◆ Justice, Peace and the Integrity of Creation; Sr Margaret Rose McSparran CP & Sr Anne Harnett CP – 2 half day sessions
- ◆ A Message of Hope and Challenge in a Time of Global Emergency; another of the Elizabeth Prout Memorial lectures delivered by Sr Nellie McLaughlin
- ◆ The partnership with A Rocha was suspended for the duration of lockdown, to be resumed whenever it is possible. A Rocha UK works with individuals and communities, encouraging them to think about their use of the environment and develop practical ways to care for the planet, locally and globally. The partnership included the presence of an intern working on the grounds of Drumalis, and that had to be stopped during the lockdown.

WHO WE ARE, OUR WORK AND IMPACT (continued)

ARC Four - Traditional Ministries (continued)

Pastoral and Spiritual Care (continued)

Retreat Ministry (continued)

Drumalis Retreat and Conference Centre (continued)

- ◆ One member of Drumalis has completed a training course to qualify as a Global Climate Animator. Drumalis continues to participate in the Eco Congregations Ireland activities.

During 2022 – 2023, Drumalis has participated in several new ecological initiatives in partnership with various organisations. Under the direction of A Rocha:

1. Rewilding is being expanded in order to grow the Biodiversity element of the area.
2. Red squirrel protection activities are all under way in the woodland.

Most recently Drumalis has become part of an endangered bird life project for Swifts and Ravens. The heronry is now well established in the trees. The number of beehives has grown to 16.

These developments are all an expression of the Chapter's direction to respond to the Cry of the Earth, and engage with Issues of Climate Justice. The emergence of these activities and the growing interest, also highlights the future potential of the entire site, and the opportunity to integrate the strands of spirituality, ecology, and cross community action as Laudato Si encourages.

Community Relations: Public Theology

Three of the initiatives were:

- ◆ Is there life after Covid? The Search for Meaning and Moral Values; Dr Johnston McMaster supported by the Community Relations Council of N Ireland – 8 evening sessions
- ◆ Let Justice Well Up Like Water; a continuation of the previous series – 8 evening sessions
- ◆ Where in the World is God? Dr Johnston McMaster, as part of the Certificate in Christian Thought Adult Faith Development course - 4 half day sessions

In the words of one of the Retreat Team:

"We significantly expanded our outreach in that people signed up for various events from the USA, all over England, Scotland and Ireland, South Africa and Switzerland. As a result, we feel that our profile has been raised quite significantly."

In an unexpected way it could be said that the global pandemic has opened up new possibilities for us and called us into new ways of responding to the needs of our world today and expanding our outreach."



WHO WE ARE, OUR WORK AND IMPACT (continued)

ARC Four - Traditional Ministries (continued)

Pastoral and Spiritual Care (continued)

Retreat Ministry (continued)

Drumalis Retreat and Conference Centre (continued)

One of the Trustees sits on the Drumalis Board, along with the two Sisters who work there. Serious consideration is being given as to how the work of Drumalis can be carried into the future.

Minsteracres Retreat Centre

This is a Passionist, community-based retreat centre situated in Northumberland. Minsteracres, like the other retreat centres, provides a space where people are enabled to find healing and wholeness in their relationship with God, themselves, others and creation.



Minsteracres Retreat Centre

The retreat centre runs a large *Outreach programme*, which provides respite days/weekends for people on the margins of society. Some of the groups who come to Minsteracres on a regular basis are ***Kinship Carers, Blue Sky Trust, Free the Way, Cancer Support, Justice First, Freedom from Torture***, to name but a few. We give occasional support to the outreach programme from our Crisis Fund.

One Sister sits on the Board of Trustees. Meetings have taken place via Zoom.

Tearmann Spirituality Centre

This is situated in Glendalough, Co Wicklow, is a small, self-catering retreat centre. Glendalough is a valley steeped in the Celtic monastic tradition and is a popular place of pilgrimage.



Tearmann Spirituality Ctre

At Tearmann a number of different retreat programmes are offered. One Sister has been involved with the retreat work here since its founding in 1993. However, like many retreat centres, the Covid pandemic has taken its toll on this small centre, resulting in the closure of three of its self-catering apartments. Two apartments have been retained, from which the team will be available to meet with individuals and groups coming to Glendalough for spiritual guidance and pilgrimage.

In the words of the Retreat Director: *The centre has been a blessing for many people throughout the past 25 years. Hundreds of people have stayed in the apartments and benefited from the experience of being in Glendalough for a period of time, while thousands more people have walked the pilgrim paths with us, listening to the stories and sharing their own experiences.*

WHO WE ARE, OUR WORK AND IMPACT (continued)

ARC Four - Traditional Ministries (continued)

Pastoral and Spiritual Care (continued)

Retreat Ministry (continued)

Tearmann Spirituality Centre (continued)

Recovering from Covid change was necessary. Father Michael, Retreat Director, had realised that his active role was coming to an end and the Centre needed a new vision. Along came Paschal Gannon and Susan Back who expressed an interest in running the centre. They have transformed this holy place, given it a new name, 'Glendalough Sanctuary' and are working with Fr Michael and our Sr. Breda to bring this new vision to life.

School retreats continue and many tour groups from America and Australia continue to visit Glendalough. Local activities continue and one of these is the annual Pilgrim walk on the 3rd May, the Feast of St Kevin. Groups from all the valleys follow the Pilgrim routes and assemble at Glendalough Sanctuary for prayer and celebration.



WHO WE ARE, OUR WORK AND IMPACT (continued)

ARC Four - Traditional Ministries (continued)

Pastoral and Spiritual Care (continued)

Hospital Chaplaincy

Two Sisters work as hospital chaplains in Sutton- St- Helens and London, one of whom is voluntary and one receives a stipend. This work had been curtailed because of the pandemic, but now that restrictions are easing the Sisters are able to resume the work.

Spiritual Direction

A number of Sisters have been trained in *Spiritual Direction* and offer their services in our retreat centres. When the retreat centres closed, they continued to offer spiritual direction online. One Sister is a Spiritual Director and Counsellor at St Luke's Centre, Manchester – *"the Church's ministry of wellbeing and healing"*. Again, this Sister has been working from home, in keeping with government guidance, but is now beginning to return to the Centre as restrictions are eased.



Volunteers

A number of Sisters are still involved directly, in a voluntary capacity, reaching out to people in need.

One Sister wrote *"I work in a voluntary capacity with homeless people in the centre run by the Irish Capuchin Franciscan order. This centre provides hot meals, food parcels, clothing and day care facilities for people who are homeless or in need six days a week."*

Another Sister is involved in the STAR Project in Ballymun, Dublin. This is a registered charity which provides a drug rehabilitation programme, a family support service and easy street outreach team to people who need support for drug/alcohol issues and/or dealing with the effects of addiction within the family.

In Belfast a parish Sister supports St Patrick's Soup Kitchen and Rosemount, a project which operates from the parish to assist the hungry, homeless and addicted people of that area.

The Destitute Project in Bolton.

For many years two Sisters helped in the Destitute Project at the Victoria Hall in Bolton. Because of age and ill health, they have both had to withdraw from the heavier work. This is one of the projects we continue to support financially. One of our trustees and Province Bursar attended the AGM in May 2022. In their Autumn Newsletter the writer reports *"Now that the cost of living has*

soared for all of us and because Asylum Seekers are having to cope on a very limited budget, we are, for the time being, continuing to give out food parcels. This is only because of the most wonderful generosity of the people of Bolton and some of our funders." The Sisters also donated household goods, and warm bedding- blankets and duvets.



WHO WE ARE, OUR WORK AND IMPACT (continued)

ARC Four - Traditional Ministries (continued)

Pastoral and Spiritual Care (continued)

Volunteers (continued)

Volunteering in the Ilkley Food Bank

Sister Susan wrote: *"I applied to become a volunteer at the Ilkley Food Bank when I realised that Ilkley actually needed a Food Bank. I had seen the collection points in the local Tesco, Booths and Co-op stores but it never really registered with me that some residents of this quite affluent town were suffering from food poverty.*

After receiving permission and agreement from my Community, I volunteered and was accepted onto the Food Bank rota for helping in the shop. There is a separate rota for helping in the shop. There is a separate rota for food collection from the stores but this is quite heavy work and would be too arduous for me. People are very generous and there is always a substantial flow of food coming in. I normally work 3 or 4X2-hour shifts per month. This involves greeting customers and getting the provisions they need from the shelves. There are no restrictions to what they can receive-if we have it, they can have it.

Many of the customers are Ukrainian but some, having improved their English skills, have found employment and moved on. I hear some very sad, heart-breaking stories to which I can only listen to and I hold them in my prayer. I believe I answered a call from the Lord to do this work. Helping the poor in this way is how I can carry on, in my own small way Venerable Elizabeth Prout's work of service."

Refugee Centre in Tallaght, Dublin.

Clare, who recently returned from our mission in Peru, helps in a refugee centre in Tallaght, Dublin. Sister Clare writes, *"On two mornings a week I go to the centre here in Tallaght to teach English. The students are from many different parts of the world. Some of the older women came from Iran, Iraq, Somalia, Afghanistan and have been in Ireland for many years. As they were busy looking after their families they never left their home. They had to start by learning to write ABC. They are marvellous and laugh easily. The majority of the Students are much younger and come from Algeria, Morocco, Somalia and the Congo. They are seeking asylum and are very keen to learn English so that they can continue their studies or get a job. One young man told me his story, "I was 15 when my parents were killed It took me 3 years to walk from Afghanistan through many countries and I arrived here 3 months ago". I feel privileged to be able to help him and others as they seek a better, more peace filled life."*

WHO WE ARE, OUR WORK AND IMPACT (continued)

ARC Four - Traditional Ministries (continued)

Pastoral and Spiritual Care (continued)

Volunteers (continued)

Harehills English Language Project (HELP)

Harehills is a vibrant multi-cultural area of Leeds. HELP volunteers teach ESOL classes to asylum seekers and other migrant peoples. One Sister has completed ten years as a volunteer teacher with HELP at this project. She writes: "HELP aims to offer "a Safe,



HELP PROJECT, LEEDS

welcoming, supportive and caring environment where learners can feel valued as they learn English". The learners, who are, mainly, but not entirely Asylum Seekers, come referred by friends or by one of the four main Refugee Agencies working in the area". HELP follows the ESOL (English as a Second or Other Language) programme and offers classes to Pre-entry, Beginners, Elementary, Intermediate and Advanced students. There

is a small crèche for the children of the learners.

The Sister teaching there has said, "*Life lived, experienced and shared among these people is a priceless gift*".

Chaplaincy in John Lennon Airport.

Maureen has completed her training to work as a Chaplain in John Lennon Airport in Liverpool. She is ready to begin work after Easter.

Counselling and Community Care

Marie, a trained psychotherapist, works in and is the co-founder of WAVE, Belfast, a charity which provides support for those bereaved or traumatised by the "*troubles*", or people suffering from PTSD.

Marguerita, a trained counsellor, has recently moved from Ballycastle to Belfast and is hoping to continue offering counselling when she gets established in the area.

WHO WE ARE, OUR WORK AND IMPACT (continued)

Arc Five – Health Care

Communities of Care

Jesus said, “I have come that you may have life, life in all its fullness.”

John 10 10

It is our desire that Sisters in communities of care are encouraged and have the opportunity to live life as fully as possible, in both its human and spiritual dimension, for as long as possible. (Province Chapter Mandate 2016)

In order to provide this care the Province owns and manages four care communities. There are currently 48 Sisters in the four care communities, but this number fluctuates because of deaths or Sisters needing respite care.

Elmleigh, Yorkshire

Elmleigh, Yorkshire, is located in the residential town of Ilkley, in Wharfedale. This is a non-registered, residential care community. The majority of the Sisters are ambulant but in need of assisted living.



Elmleigh Care Home



The gardens in Elmleigh, a beautiful space for the Sisters to enjoy.

WHO WE ARE, OUR WORK AND IMPACT (continued)

Arc Five – Health Care (continued)

Communities of Care (continued)

East Holme, Lancashire



East Holme, Lancashire, is located in Lytham-St-Annes on the Fylde coast. It is a registered nursing home with two levels of care: independent living upstairs and enjoying the best views and a 10 bed full nursing unit downstairs, with four beds dedicated to dementia care. The CIO became CQC-registered on 1 April 2021, and was therefore able to assume the specified CQC-regulated activities on that date. The home has the CQC rating of

GOOD, which it held after an inspection in 9th May 2022. Although restrictions have been eased for most people, care homes still follow the local health authority guidance. The manager has been highly recommended by the CQC Engagement and Support Call Team, who did an online inspection in June 2020. An extract from the report reads:

“We were assured there was effective management of the service during the pandemic. The registered manager and deputy manager were accessible and had introduced processes to keep people and staff safe. You sought guidance and delivered care and treatment to ensure the threat of Covid-19 had diminished. Staffing levels were good, allowing Cross and Passion Convent to provide a resilient service with continuity of care being embedded within the service.”



WHO WE ARE, OUR WORK AND IMPACT (continued)

Arc Five – Health Care (continued)

Communities of Care (continued)

Villa Pacis, Belfast, Northern Ireland



Photo taken with permission from Staff

This community was opened in June 1995 as a non-registered retirement convent for Sisters. It is now a 15 bed care community for our Sisters, with three Sisters receiving full nursing care. The other Sisters living there are ambulant but require assisted living. They are encouraged to enjoy their outdoor space and make good use of their garden to provide vegetables and herbs for their own use.

Marino, Dublin, Ireland

This is also a non-registered residential care community for Sisters in need of assisted living.

As a result of a fire report issued in August 2020, in which the building failed to reach fire safety standards, the building had to be evacuated. This was completed by the end of October 2020 and involved finding alternative accommodation for 15 residents, ranging in age from 84 to 99. Fortunately, we found a 12-bed unit in a local residential nursing home, Beneavin Manor, in Glasnevin to which 12 of the Sisters were moved.



WHO WE ARE, OUR WORK AND IMPACT (continued)

Arc Five – Health Care (continued)

Communities of Care (continued)

Marino, Dublin, Ireland (continued)

Most of the staff were made redundant. A complete refurbishment of the building was undertaken, beginning in January 2021, to make it a safe place for both residents and staff. The active Sisters in Dublin have all been involved in helping with the evacuation, in caring for the Sisters, visiting them regularly in their temporary nursing home and welcoming them back to Marino.

The first residents to return **home** to Marino!

And the welcome they received from both staff and Sisters!



In spite of the many setbacks due to Covid restrictions, the work of refurbishing the building and bringing it up to fire safety standards has been completed and the residents returned in the last week of March 2022. A number of the staff, who had been made redundant, also returned to work in the care home. A new management team was appointed, as the previous manager and bursar had opted to take retirement.

While we are happy that the work has been completed to a high standard and that the Sisters are once again back in a place where they feel at home, we realise that this has been achieved at a great human and financial cost.

The human cost seen by the fact three Sisters died while the group were living in Beneavin and while the restrictions of Covid still applied. This put extra pressure on the Sisters in Dublin who were visiting them. The financial cost is dealt with in finance.

WHO WE ARE, OUR WORK AND IMPACT (continued)

Arc Five – Health Care (continued)

Communities of Care (continued)

Care Home Managers

Each of our care communities has a managerial structure which employs appropriate staff. The PLT is in weekly contact with the care managers by phone. During this past year, meetings with the managers and Sisters have taken place on Zoom. We greatly appreciate the way in which our managers and staff have complied with government regulations and did all they could to protect the Sisters in their care. To date our care communities have not had any Covid related deaths and the residents and staff have received their Spring Booster Vaccinations. Managers are encouraged to keep in touch with each other to share ideas, and sometimes find solutions to problems together, thus creating a strong support system for good management of our care communities. Our Province Bursar's role has been upgraded to that of Operations Manager. She will support the care managers and local bursars in their everyday tasks. Looking to the future management of our care homes, we have input from HR consultancy services. After consultation with our managers we have engaged three of these HR consultancy services to give additional support to our managers in terms of employment, health and safety and risk assessment. The services we have engaged are; Croner, England (to work with Elmleigh and East Holme); Peninsula, N Ireland (to work with Villa Pacis); and Collier Broderick, Dublin (to work with Marino).

Spiritual Care in the Care Communities

One Care Community has a Pastoral Sister, who organises the spiritual care and liaises between the Sisters and the management while two of the Communities have teams of Sisters. In the fourth Community the manager and Sisters work together with the local parish retired clergy. Here the Sisters are blessed with the friendship of a St John God Ordained Brother who has offered to visit the Community and administer the Sacraments.

The total expenditure of our care homes is financed by the Sisters of the Cross and Passion CIO. This is part of the cost of maintaining members of the Province.

St Gemma's Hospice

St Gemma's Hospice in Leeds, founded by the Sisters of the Cross and Passion and opened in 1978, is a local independent Charity and has provided expert care to the people of Leeds for now 45 years. In September 2017, St Gemma's Academic Unit of Palliative Care was the first in Britain to be recognised as a University Teaching Hospice. This prestigious national status reflects the substantial research and teaching activity undertaken in collaboration with the University of Leeds. Health care professionals from across the city receive training here and the research helps to improve patient care.



In line with other health and social care providers, St Gemma's is regulated by the Care Quality Commission and is subject to inspection. Their current rating is **outstanding**. This rating was maintained in the CQC inspection which took place on 2 November 2021. Among its outstanding practices, the CQC Report published on January 11 2022, stated: *"that the staff treated patients with compassion and kindness, respected their privacy and dignity, took into account their individual needs, and helped them to understand their conditions"*.

WHO WE ARE, OUR WORK AND IMPACT (continued)

Arc Five – Health Care (continued)

St Gemma's Hospice (continued)

It was noted at the January Board meeting, which followed the publication of the Report, that this inspection had been carried out under the new hospital testing regime and it was of great credit to the management and staff to have maintained an outstanding rating, especially after operating in a time of pandemic for so long.

During the two-year pandemic St Gemma's responded with flexibility and resilience. Even in these very difficult times, they have delivered their core services of compassionate care, not just in the hospice but also in the community. Many of St Gemma's patients are supported in the place they want to stay – often in their own homes. St Gemma's is currently listed in the Sunday Times Top 100 Best Companies for recognising their commitment to staff satisfaction and engagement. The hospice is also in the UK's top 50 Inclusive Companies. The list acknowledges organisations for, *"harnessing a truly diverse workforce"* and recognises *"the significant efforts of organisations nationwide that excel in their commitment to equality and inclusion across all strands of diversity."*

They have also seen significant transformation of their clinical and support services in a very short period of time, including remote consultations with patients, support of families and the provision of more tele-education. Staff wellbeing is vitally important and wellbeing initiatives have been expanded to increase health promotion, support for working carers and, in light of Covid-19, providing safe spaces for the staff to discuss their fears and concerns.

The Covid-19 pandemic has made drastic changes to our world and has highlighted further the importance of a good death and support for the bereaved. It is very reassuring to know that the ethos upon which St Gemma's was founded is still alive and actively reaching out to people who are in need of care, especially in this time of crisis. One new Ministry is outreach to the Homeless of Leeds, initiated by one member of Staff and supported by all.



The Sisters of the Cross and Passion CIO retain ultimate control of the company, and as such its accounts, and those of its own subsidiary trading company, are included in the accounts attached to this report. From time to time, the CIO also gives the hospice financial support. The grant of a long term lease for the transfer of the whole property, including the convent, is ongoing.

WHO WE ARE, OUR WORK AND IMPACT (continued)

Arc Five – Health Care (continued)

St Gemma's Hospice (continued)

The Queen's Green Canopy (QGC) was a unique nationwide tree planting initiative created to mark Her Late Majesty Queen Elizabeth II's Platinum Jubilee in 2022. Across the United Kingdom, people from all walks of life were invited to "Plant a tree for the Jubilee" to create a legacy in honour of Her Late Majesty's leadership of the nation, to benefit future generations.

Following Queen Elizabeth's passing, at the wish of the QGC Patron, His Majesty the King, the initiative was extended to March 2023 to give people an opportunity to plant trees in memoriam to honour her late Majesty.

St Gemma's was honoured to be chosen and involved in this legacy.

Four Sisters attended the ceremonial planting of a Rowan tree from the Queen's Jubilee Canopy of Trees. Apart from two other Trustees, the other attendees were Staff. One Sister reported, *"It was a lovely occasion and Ed told us that he was very proud of being a Patron of St. Gemma's and was on the Board and later Chair 24 years ago when Sister Moya also sat on the Board. Afterwards we were invited to tea and cake and it was great to have time to mingle and chat with Staff."*

Sir Ed Anderson with Sr Moya On Tree Planting Day in St Gemma's.



Arc Six - Financial Support

Activities Supported by our Crisis Fund

In 2017, when one of our houses became vacant, there were suggestions that we use the house for asylum seekers or homeless people. Considering the decline in numbers of our active Sisters, and on the advice of our financial team, it was decided to ring-fence the money from the sale of the property to support projects, run by others, which are trying to alleviate the sufferings of asylum seekers, the homeless and crisis situations which are brought to our attention.

From this Crisis Fund we continue to support needs that are in line with our charitable objectives and meet the guidelines we set out in our Financial Support Policy.

WHO WE ARE, OUR WORK AND IMPACT (continued)

Arc Six - Financial Support (continued)

Activities Supported by our Crisis Fund (continued)

During the year £33,472 was donated to the following projects:

- ◆ Wantok PNG - £1,000
- ◆ The Destitute Project, Bolton - £5,000
- ◆ Children Today - £3,408
- ◆ De Paul - Night Stop - £5,000
- ◆ Turkey and Syria Appeal - £10,000
- ◆ Ushaw College - £200
- ◆ Transfer to BOI £8,864.

Preference is given to applications for projects based in places where Sisters have worked or still have a presence, e.g. Bolton, Leeds, Liverpool, Manchester, London, Belfast and Dublin.

Missions

Our mission outreach has always been a part of our Charism. Almost half of our Sisters in the Province have had experience of working and living on our Missions. These Missions are now the responsibility of the CLT (Central Leadership of the Congregation). Our contributions to the Missions will therefore be channelled through the CLT.

FUTURE PLANS

The Charity's goals for 2023/24 are as follows:

To encourage all Sisters in their ministries, encouraging them to live by the Chapter Decisions discerned at the Provincial Chapter of August 2022.

- ◆ Today's fragile world is crying out for compassion, truth and love. We respond to this cry by faithfully living out our Charism.
- ◆ We wholeheartedly commit to our General Chapter Direction statement regarding the cry of the earth and the cry of the poor. We recognise that these two cries are one and the same. We acknowledge the urgency and intensity of this cry. We want this challenge to influence our personal lives, corporate decisions and policies regarding the allocation of our investments and resources.
- ◆ To ensure the care of the sick and elderly by:
 - ◇ Encouraging our sick and elderly Sisters to care for their own wellbeing
 - ◇ Supporting them to live independently for as long as possible
 - ◇ Providing them with assisted living where possible

FUTURE PLANS (continued)

- ◇ Continuing to provide for them in care communities where both their physical and spiritual needs are met.
- ◆ To continue to live out our Organic Participative Model of Leadership in the Province through Links and Priority Group meetings and through consultation and discernment.
- ◆ To support the way of communication agreed at our Chapter and which is so vital to this form of leadership.
- ◆ Given our age profile, which in many cases restricts our ability to travel, we encourage and enable as many Sisters as possible to use Zoom as a means of communication. One positive outcome of the Covid-19 restrictions was the installation and use of online facilities in our retreat centres and care communities. Since March 2020 this has become the main way of keeping in touch with our Sisters.
- ◆ To be faithful stewards of the work entrusted to us by:
 - ◇ Valuing the resources of the Province/Charity
 - ◇ Maintaining, developing, donating or selling property in a responsible manner and in accordance with Charity law guidelines
 - ◇ Using the financial resources of the Province in a responsible manner, in keeping with the objectives as stated in the Constitution of the Sisters of the Cross and Passion CIO. In all these matters listening to our advisors.
 - ◇ Ensuring that the committee in the Republic of Ireland (ROI Committee), which was set up to be compliant with Irish Charity Law, is enabled to do its work. The rules/terms of reference of the Committee of the Sisters of the Cross and Passion CIO in the Republic of Ireland, RCN: 20015893 CHY: 7368, were adopted on 30 March 2020 with effect from 1 April 2021. To this end a trustee from the CIO has been added to this committee.
 - ◇ In our Chapter August 2022 we committed to exploring alternative structures available to us which will enable us to live out our mission, given the needs of our changing world. We ask each Sister to “Be willing to be involved in a process of discerning and reviewing the present Province Structure with a view to finding a suitable structure for our time.”

FINANCIAL REVIEW

Income:

Income is generated through:

- ◆ Salaries
- ◆ Pensions
- ◆ Retreats
- ◆ Hospice Care
- ◆ Fund raising
- ◆ Charity shops
- ◆ Room hire
- ◆ Bank deposit interest
- ◆ Investments
- ◆ Donations, grants and legacies.

Expenditure

The majority of the Sisters have given most of their working lives to the charitable activities of the Congregation. Where this work is for organisations independent of the Charity, any earnings and pensions are covenanted to the Charity.

Expenditure of the Charity comprises:

- ◆ The living and personal expenses of members of the Congregation and those costs incurred to enable them to carry out their individual ministry
- ◆ Provision of nursing care for our sick and elderly Sisters
- ◆ Financial support to the Congregation's Missions and central administration.
- ◆ Donations to charities with objects that are consistent with those of the Charity itself
- ◆ Those costs associated with the management of the Charity's investment portfolios and the compliance with regulatory and statutory requirements.

Tangible Fixed Assets

Tangible fixed assets consist mostly of buildings with their furniture, fittings and plant in our convents. As of March 2023, members of the Province and Region live in 20 houses/flats, some of which are rented properties. These properties are in UK and Ireland.

FINANCIAL REVIEW (continued)

Results for the Year

The Charity was dormant until midnight on 31 March 2021 and until that time had no assets and no liabilities. With effect from 1 April 2001, certain of the activities, assets and liabilities of Sisters of the Cross and Passion (Charity Registration No. 1038483) (the Charitable Trust) were transferred to the Charity in accordance with a legal transfer of undertakings deed.

The consolidated statement of financial activities shows net expenditure before investment gains of £1,192,710 (2022 – net income of £43,969,768) with total income amounting to £17,431,531 before transfers from the charitable trust of £nil (2022 – £43,839,248), giving total income of £17,431,531 (2022 – £62,536,898). Expenditure amounted to £18,624,241 (2022 – £18,567,130).

Total income includes £1,381,675 (2022 – £1,469,782) of salaries and pensions of individual members of the Congregation which are donated to the Charity either by deed of covenant or by gift aid, £4,775,651 (2022 – £4,201,141) of other donations, legacies and similar income, £4,050,961 (2022 – £3,380,441) of income from charity shops and £4,801,085 (2022 – £4,054,263) being St Gemma's income from the Clinical Commissioning Group and Health Foundation. Other major categories of income include investment income and interest receivable, fundraising events and lotteries, and retreat and conference offerings.

Total expenditure includes expenditure on St Gemma's Hospice. The main expense of the hospice is staff costs which totalled £9,928,244 (2022 – £9,180,668) representing payments to the average staff count of 301 (2022 – 281). Other expenditure includes the personal and living costs of the members of the Congregation and their ministry, donations paid and the costs of administering the Charity.

Deducting expenditure from income (including the transfer from the charitable trust in the comparative period) for the year gives net expenditure after investment losses for the year of £2,530,470 (2022 – net income after investment losses of £44,813,587).

Investment Performance

The purpose of holding listed investments is to earn income to be used by the Sisters in their ministries while carrying out the charitable work of the Congregation now and in the future.

The Congregation has discretionary investment agreements with Charles Stanley & Co Limited, Sarasin & Partners LLP and Rathbone Investment Management Limited. The trustees meet with the fund managers and financial advisers during the year to ensure that the funds are managed in accordance with the investment policy and the religious and ethical principles of the Congregation. The objective of the fund managers is to achieve a reasonable return of both income and capital growth with no more than a conservative to moderate level of risk. The performance and structure of the principal portfolios continues to be closely monitored by the Finance and General Purposes Committee.

An income yield of 2.6% was achieved, however the overall capital loss was 6.0% as a result of continuing volatility in the investment markets. At the end of the year, the Charity's portfolio of listed investments comprised 62% unit funds, 21% UK equities, 2% UK fixed interest stocks, 11% overseas unit trusts and 4% alternative investments.

FINANCIAL REVIEW (continued)

Investment Performance (continued)

The value of the group's listed investments at the end of March 2023, excluding cash held for reinvestment, was £18,564,311. Net investment disposals during the year amounted to £4,231,190 (2022 – £3,949,401).

Reserves Policy

The Charity has a commitment to support members of the Congregation, many of whom continue to carry out charitable work long past the normal age of retirement. The Sisters retire only because of ill health and/or old age and frailty. The trustees of the CIO accept responsibility for establishing an appropriate reserves policy to cater, in the first instance, for the medical care of the Sisters now and in the future.

The funds set aside to provide for the Sisters in later life, none of whom have resources of their own, were re-assessed during the year. The calculations, based on actuarial methods, indicate that £16 million is needed to be set aside in order to provide £20,000 per annum for Sisters over 65 years of age and, because of the greater health needs, £30,000 to £40,000 per annum for Sisters over 75 years of age and £40,000 to £50,000 for those over 90 years of age. As a result of investment losses incurred during the year, the trustees have released £3 million from the designated retirement fund in order to ensure that the charity's free reserves are not in deficit. These funds have been re-designated subsequent to the year-end following the receipt of £9,750,000 from the Sisters of the Cross and Passion charitable trust (Charity Registration Number 1038483), the Charity's predecessor charity.

The board of management of St Gemma's Hospice has adopted a reserves policy to maintain a minimum level of resources to ensure that the hospice can continue to provide its current level of services, having regard to possible fluctuations in income and expenditure. These reserves should exclude those amounts designated for the upkeep and renovation of the hospice and those funds already invested in tangible fixed assets. Total reserves of St Gemma's at 31 March 2023 were £15,239,002 (2022 – £14,163,966) of which £3,889,375 (2022 – £3,648,990) had been designated by the Board of Management for the continuing upkeep and renovation of the hospice.

The trustees have examined the need for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. The trustees consider that, given the nature of the Charity's work and its commitments, the level of free reserves should be up to an amount equal to annual unrestricted expenditure.

Financial Position

The consolidated balance sheet shows total reserves of £55,169,895 at 31 March 2023. Included in total funds is an amount of £15,239,003 which is restricted. These funds, which include all funds relating to St Gemma's Hospice, include other monies that have either been raised for, and their use restricted to, specific purposes or they comprise donations subject to donor imposed conditions. Full details of these restricted funds can be found in note 15 to the accounts, together with an analysis of movements in the year.

The tangible fixed assets fund totals £25,625,885 (2022 – £26,022,639) and represents those tangible fixed assets not financed out of restricted funds or used by St Gemma's Hospice.

FINANCIAL REVIEW (continued)

Financial Position (continued)

As a result of investment losses incurred during the year, the trustees have released £3 million from the designated retirement fund in order to ensure that the charity's free reserves are not in deficit. These funds have been re-designated subsequent to the year-end following the receipt of £9,750,000 from the Sisters of the Cross and Passion charitable trust (Charity Registration Number 1038483), the Charity's predecessor charity.

Funds which are available to support the work of the Sisters in the future are those shown on the consolidated balance sheet as general funds. These amounted to £1,029,070 at 31 March 2023 (2022 – £1,224,810). These are deemed adequate in the light of current economic and political uncertainties and the continuing challenges presented by the aftermath of Covid-19.

TRUSTEE DUTIES AND COMPLIANCE WITH CHARITY REQUIREMENTS

Property

Sales and Donations

The transfer of Cross and Passion College, Kilcullen land to the Le Chéile Trust is ongoing.

The properties at 3&5 Carberry Road, Drumcondra, Dublin, are now licenced to the Red Cross to house Ukrainian refugees. This is in keeping with our commitment to respond to present day crisis and charitable objectives to help the poor. A new licence for the second year has been signed.

Ongoing Development

St Gemma's Hospice

The Grant of a long term lease for the transfer of the whole property, including the convent, is ongoing.

Maintenance

By its nature this is never ending.

- ♦ **East Holme:** Repairs to leaks in the plumbing system. Work to repair wood in the veranda and the conservatory roof is ongoing. Because the building is a listed building this work requires a specialist craftsman. Because of ingress of rainwater to the Community room this room had to be redecorated and a new carpet and curtains purchased.
- ♦ **Elmleigh:** No major work has been undertaken this past year, just general repairs and maintenance. Lift repairs and servicing of machinery is a recurring expense.
- ♦ **The Briery:** Necessary maintenance has been carried out, including the responding to findings of the Fire Risk assessment
- ♦ **Villa Pacis:** New double glazed windows were fitted in 2022.

TRUSTEE DUTIES AND COMPLIANCE WITH CHARITY REQUIREMENTS (continued)

Property (continued)

Maintenance (continued)

- ♦ **Marino:** The building works were completed in March 2022 and this has now been signed off. It was noted that the building had been finished to a high standard and we had received the Certificates for Fire Safety and Mobility & Accessibility, which was our main objective. We spent money on mending the skylight which was damaged.

Overall, we feel that the work and additional costs incurred were necessary to bring the care home to a good standard and meet all the fire regulations. We believe this was good value for money and the Sisters are happy to be back there safe and comfortable.



- ♦ **Drumalis:** Major repairs to a tank leak and a hot water pump were undertaken.
- ♦ **Middleton Convent:** The Chapel and ground floor corridor were painted. We have an estimate for major work to the heating system to be carried out in the summer of 2023.

Sisters are encouraged to be vigilant in the maintenance of houses for health and safety reasons, as well as general upkeep. PAT (Portable Appliance Testing) and fire risk assessments are carried out in our properties on a regular basis.

Policies, Reports and Plans

We reviewed our:

- ♦ Risk Management Policy
- ♦ Health and Safety Policy
- ♦ Safeguarding Policy
- ♦ Crisis Fund Policy
- ♦ GDPR Policy

We ensured that our care communities and our retreat centres all have Health and Safety Policies in place.

We compiled our:

- ♦ Annual Appraisal
- ♦ Province Action Plan
- ♦ CIO Annual Report and Accounts (UK) and Charity Trust Annual Report and Accounts (UK)
- ♦ Charity Regulatory Authority Annual Report (Republic Ireland)

TRUSTEE DUTIES AND COMPLIANCE WITH CHARITY REQUIREMENTS (continued)

Policies, Reports and Plans (continued)

Safeguarding

The trustees are committed to implementing the policies and procedures of the Catholic Safeguarding Standards Agency (CSSA), the Religious Life Safeguarding Service (RLSS) and the National Board of Safeguarding Children in the Catholic Church in Ireland (NBSCCC). Two Sisters in Ireland (North and ROI) are delegated to represent the Province. One Sister is delegated in England to represent the Province. They attend the meetings relating to safeguarding in their respective areas. We ensure that our policies and procedures are in accordance with statutory regulations of State and Church. Following the publication of the IICSA Report on Child Sexual Abuse in the Catholic Church in November 2020, there have been a number of commentaries and webinars – aids to understanding the Report. We continue to draw the attention of our Sisters, in particular our safeguarding leads, and trustees to these. In February 2022 we signed contracts with both the CSSA and RLSS to ensure that we are supported in implementing the policies and procedures of Safeguarding in England and Wales.

General Data Protection Regulation (GDPR)

With the help of our solicitors we have drawn up an umbrella Data Protection Policy for the Charity, which covers the processing and control of data from four main areas: employment data; data relating to Sisters in care; data relating to the users of our retreat centres and data kept on individual Sisters in the Province office. This policy is reviewed on an annual basis.

St Gemma's Hospice has its own Data Protection Policy. An IT security audit has been completed. All high level remediation advice from the previous assessment has been actioned and none of the vulnerability discovered during the latest assessment is considered an immediate threat to the security of St Gemma's Hospice.

Investment Policy

The Charity's investments are managed by Sarasin & Partners LLP, Charles Stanley & Co Limited in the UK. There are no restrictions on the Charity's power to invest.

The Investment Strategy is set by the trustees and takes into account income requirements, the risk profile and investment manager's views of the market prospects in the medium term.

The policy is to maximise total return through diversified portfolios whilst providing a level of income advised by trustees from time to time. During the year we were advised to move more stocks to equities, as returns were more profitable.

There is also an Ethical Policy precluding any investment in any company which, after reasonable enquiry, clearly has significant profits from any activity whose objectives are contrary to ours and considered to be unjust or damaging to health and wellbeing. Last year we divested from fossil fuel companies in the Charles Stanley portfolio and redirected our investment towards green energy and social housing.

The performance of the portfolios and the Charity's Investment Strategy are reviewed by the trustees, who meet with the investment managers twice yearly.

TRUSTEE DUTIES AND COMPLIANCE WITH CHARITY REQUIREMENTS (continued)

Policies, Reports and Plans (continued)

Insurance

A review of the major risks to which the Province is exposed and of systems established to mitigate those risks is undertaken annually by the trustees. The province bursar is in regular contact with insurers for Ireland (Arachas) and United Kingdom (Marsh Commercial).

Crisis Fund

Donations given to projects from our Crisis Fund are discussed, approved and recorded at our trustee meetings. The agreement of three trustees is needed to approve a donation. Due diligence is observed in checking the background details of the projects and those managing them. This includes alertness to possible scams. Acknowledgement is requested and accountability for any money given. In our edited minutes Sisters are apprised of donations which have been made and information shared on the projects which are supported.

Requests are sometimes made from the Congregational Leadership Team to assist the work of the Congregation in other parts of the world.

The Sisters acknowledge, with gratitude, those who have given donations towards our Mission projects. Restricted donations go straight to the project for which the money has been given.

Whilst the trustees give support to United Kingdom organisations, whose work is within the objects of the Charity as stated in the Constitutions of the Sisters of the Cross and Passion CIO, the Charity does not regard itself as a grant-making entity and applications for grants are not invited.

Fundraising Policy

Income generation at St Gemma's is conducted by a team of fundraisers and retail staff directly employed by the Charity and led by the Director of Income Generation. No external professional fundraisers have been utilised during the year. The Hospice benefited from some relatively low value commercial participation partnerships with local companies, which were managed by the Senior Fundraiser (Corporate) and governed by written agreements. St Gemma's Hospice is registered with the Fundraising Regulator. The Director of Income Generation is a member of the National Association of Hospice Fundraisers. There have been no failures to comply with the standards set by these organisations.

The trustees of the Hospice monitor the activities of the Income Generation Team via quarterly meetings of the Finance and Business Committee. The chair of the Committee also meets with the directors of Corporate Services and Income Generation.

Policies to protect vulnerable individuals are in place and all fundraisers are aware of their responsibilities in this area.

TRUSTEE DUTIES AND COMPLIANCE WITH CHARITY REQUIREMENTS (continued)

Policies, Reports and Plans (continued)

Continued Professional Development

For our own professional development and to keep ourselves updated with changes we have attended the following online courses and **Zoom** meetings:

COREW, Conference/AGM	
COREW Meetings	
AMRI, Dublin – AGM	September 2022
Safeguarding (UK) RLSS	Via Zoom
Safeguarding Dublin	Via Zoom
Safeguarding UK CSSA	Via Zoom
Insurance Meetings	January, March 2023

Trustee Training

MHC, Dublin, Legal Update for Religious Orders.	October 2022
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Meetings planned for our own needs

F&GP Committee with input from	November 2022; February 2023
Investment Manager	June 2023
Pre Audit for year ending March 2023	June 2023
Audit	July 2023
Audit Clearance	September 2023

Meetings related to our Ministry:

St Gemma's Hospice, Leeds meetings	AGM - December 2022 All Board meetings & two strategy meetings
Le Chéile Trust, Dublin	February 2023
Religious Orders in Education (ROE), London	December 2021
Drumalis AGM	October 2021
Minsteracres Board, Northumberland	June, December 2021 & February 2022
Leeds Trinity Patronal Feast	November 2022
Bolton Destitution Project AGM	June 2022

Internal Province Meetings:

Trustee and PLT meetings	Undertaken Monthly
CLT/ACC	Undertaken Monthly
Links Sisters with PLT	Undertaken Monthly
Congregational Assembly	April 2022
Province Chapter	August 2022
PLT/Managers of Care Communities:	
Province Zoom with Sisters:	Monthly

GOVERNANCE – TRUSTEE RESPONSIBILITIES AND RISK MANAGEMENT

Governance

The Charity

In terms of Canon Law, at international level the Congregational Leadership Team (CLT) is the major spiritual and administrative body of the Congregation of the Sisters of the Cross and Passion. The administration of the CLT continues to be centred in the United Kingdom.

The Province Leadership Team (PLT) consists of the Provincial Leader and her Councillors, who were elected at a Provincial Chapter in August 2022 by members of the Province for a term of three years. The Province Leader is the highest authority in the Province and is its official representative. Her authority extends to all the Sisters, communities and properties of the Province. The Provincial Leader and team are assisted in their work by the Provincial Bursar, who is now a lay woman, appointed in October 2019, and the newly appointed Confidential Secretary, in February 2023, a group of Sisters (Links Sisters), who represent smaller clusters of Sisters. They meet the PLT three times annually. This system allows for maximum participation in decision-making by all Sisters throughout the Province.

In terms of civil law, the Charity is governed by the Constitutions of the Sisters of the Cross and Passion CIO dated 17 September 2019 and is a registered Charity under the Charities Act 2011. Charity registration No 1185348 (England and Wales). It is also a registered Charity in the Republic of Ireland, Charity registration No 20015893. The Sisters of the Cross and Passion CIO is the main vehicle for delivering Province activities (except with the limited exception of the retained assets, activities, contracts and liabilities) retained in the Charitable Trust: Charity registration no 103843 (England and Wales). The Charitable Trust ceased to be CQC-registered on 1 April 2021 (as the CQC registration transferred to the CIO on that date), and therefore ceased CQC registered activities at midnight on 31 March 2021.

The trustees of the Sisters of the Cross and Passion CIO are the congregational leader, the provincial leader and provincial councillors. As all trustees are members of the Congregation they have a detailed knowledge of the work of the CIO and of its structure. The trustees, one of whom is the canonical bursar, are members of the Congregation and whilst their living and personal expenses are borne by the CIO, they receive no remuneration or reimbursement of expenses in connection with their duties as trustees. On being appointed, new trustees spend time with those trustees leaving office. They also meet with the Congregation's legal, accounting, investment and property advisors in order to obtain a full briefing of their responsibilities and the CIO's position. They attend training courses and seminars where appropriate.

The names of the trustees who served during the year are set out as part of the reference and administration details on page 1 of this annual report and accounts.

St Gemma's Hospice

St Gemma's Hospice was a subsidiary charity of the Charity until 31 March 2021, when membership was transferred to the CIO. It has its own board of governance. One trustee of the Sisters of the Cross and Passion is a trustee on the Board of St Gemma's. The Board is responsible for the overall direction and management of the Hospice, approves strategy and oversees its implementation.

GOVERNANCE – TRUSTEE RESPONSIBILITIES AND RISK MANAGEMENT (continued)

Governance (continued)

St Gemma's Hospice (continued)

The Board has approved a scheme of delegation, under which the majority of operational management and decision making is delegated to the Chief Executive. The Chief Executive has a key role in the management and monitoring of service delivery, patient satisfaction, financial performance, the assessment and control of risk, and the prioritisation and allocation of resources.

The Chief Executive of the Hospice leads a Hospice Leadership Team (HLT) consisting of the Director of Nursing and Deputy Chief Executive, Director of Income Generation, Director of Medicine, Consultant in Palliative Care and Director of Corporate Services. The HLT has a strategic role in driving forward the Hospice and assisting the Chief Executive in discharging the duties delegated by the Board. It is the HLT that is in charge of challenging, leading, running and supporting the Hospice to achieve its aims.

The pay of the HLT is reviewed by the Board of Trustees, through the Remuneration Committee. The amount paid to members of the HLT is carefully considered, comparable to other roles in the market, and is benchmarked against other local hospices and national hospice reward and charity reward surveys and data. Best practice recommendations on setting remuneration, including those of the National Council for Voluntary Organisations (NCVO), are also taken into consideration. The levels paid are those necessary to ensure a well-run, effective organisation in line with regulatory requirements. Competitive salaries also help the Hospice to attract, recruit and retain the best possible calibre of staff, in a fiercely competitive environment.

Trustees' Responsibilities Statement

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with 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).

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

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in accounting and reporting by Charities Statement of Recommended Practice.
- ◆ make judgments and estimates that are reasonable and prudent;
- ◆ ensure that activities in the Republic of Ireland are carried out in accordance with all the relevant law, including the Charities Act, and relevant best practice;
- ◆ state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and

GOVERNANCE – TRUSTEE RESPONSIBILITIES AND RISK MANAGEMENT (continued)

Trustees' Responsibilities Statement (continued)

- ◆ 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 maintaining proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, Applicable Charity (accounts and reports) Regulations, the Irish Charities Act 2009 and the provisions of the Charity's Trust Deed. 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.

The trustees confirm that they have complied with their duty under the Charities Act 2011 to have regard to the Charity Commission's guidance on public benefit. Throughout this report, in particular in Chapter Two, the trustees have demonstrated how the Charity has been faithful to this. The activities of the Charity can be divided into five main areas, namely: Education; Health; Pastoral and Spiritual Care; Social Care and Projects we support financially.

Risk Management

The Charity

The key risks for the Charity, as identified by the trustees, are described below, together with the principal ways they are mitigated:

- ◆ ***The age profile and health of the Sisters and future operation of the Charity.***
As of 31 March 2023 the Province has 73 members, including the Region. The average age at 31 March 2023 was 84. There are 13 Sisters over the age of 90 and 1 under the age of 70. There is one Sister under 60 in the Region. During the period April 2022 to March 2023, four Sisters have died. The Trustees are aware that there is both a moral and legal obligation to care for the older Sisters. None of the Sisters have resources of their own, as all earnings, pensions and other income have been donated to the Charity under a gift aid compliant with Deed of Covenant.
- ◆ ***Key elements of the management of this risk are:***
 - ◇ ensuring that the Charity has available financial resources to finance this care, both now and in the years ahead, by setting aside assets in a designated fund, the value of which has been based on actuarial principles; and
 - ◇ ensuring that processes are in place to review regularly the ministries and needs of individual Sisters, encouraging those who need it to take on less demanding ministries and identifying those who need extra care and help.
- ◆ ***The value of investments and properties***
The value of listed investments is dependent on movements in UK and world stock markets. The investments are managed by reputable investment managers, who adhere to a policy agreed by the trustees. The investment strategy is assessed regularly to ensure it remains appropriate to the Charity's needs, both now and into the future.

GOVERNANCE – TRUSTEE RESPONSIBILITIES AND RISK MANAGEMENT (continued)

Risk Management (continued)

The Charity (continued)

◆ ***Reliance on key staff and the need for succession planning***

Advice is taken on investment management, accountancy, actuarial, architectural, legal and business matters from lay professionals. The Finance & General Purposes Committee meets three times a year, with sub-committees meeting when necessary. The Committee monitors risks and the Risk Management Policy and refers matters to the PLT for consideration.

- ◆ A review of major risks to which the Province is exposed and the systems established to mitigate those risks is undertaken annually by the trustees. The Province Bursar is in regular contact with our insurers; Marsh Commercial UK and Arachas in the Republic of Ireland. A Zoom meeting was held with Marsh Commercial in Manchester in March 2023.

During their pastoral visits, the trustees continue to monitor the major risks to which the Charity may be exposed and systems are investigated and established to mitigate these risks. Since the lockdown in March 2020, meetings with Sisters and staff have been conducted by Zoom.

St Gemma's Hospice

The trustees of the Hospice undertake an annual review of the principal risks and uncertainties that the Hospice faces, categorising them under the following headings:

- ◆ ***Governance and management*** – this includes the risks involved in change in the Hospice Leadership Team or the Board which might lack direction; lack of skills and training among members of staff and the poor use of its resources.
- ◆ ***Operational*** – these are risks inherent in the Hospice activities including the operation of the Hospice; the unsuitability of buildings; poor maintenance; shortcomings in the services provided; difficulties with staff; poor health and safety; lack of disaster recovery plan etc.
- ◆ ***Financial*** – these risks include those arising as a result of poor budgetary control; inappropriate spending; poor accounting; inappropriate investment policy etc.
- ◆ ***Reputational*** - these are risks that might result from damage to the Hospice's reputation.
- ◆ ***Regulatory*** – these include those risks outside the Hospice's control such as changes in government policies and non-compliance with laws and regulations.

The Board of St Gemma's Hospice assesses and reviews the management of the major risks to which the Charity is exposed. There is a risk framework to support the identification and management of key risks and ensure risk management is an integral part of planning, decision-making and the day-to-day operations of service delivery. This framework incorporates procedures and processes and identifies clear roles and responsibilities in the reporting and management of key risks.

GOVERNANCE – TRUSTEE RESPONSIBILITIES AND RISK MANAGEMENT (continued)

Risk Management (continued)

St Gemma's Hospice (continued)

The risk register is developed by the Hospice Leadership Team and is scrutinised by the relevant committees and Board on a quarterly basis. The Chief Executive prepares an Annual Governance Statement (AGS) which identifies how the Hospice ensures effective governance and risk management in compliance with the Voluntary Code of Good Governance framework.

From a Covid-19 perspective, risk mitigation has centred on limiting the introduction of the virus to the Hospice, including the management of patients admitted with potential infection, the infection or potential infection of staff, and staff shortages due to isolation procedures. Controls have been introduced to significantly reduce the footfall. This has meant not permitting visitors to inpatients other than one person at the end of life, and not allowing any commercial visitors or volunteers.

Securing adequate PPE has been challenging across the health care sector, but St Gemma's has been able to procure sufficient supplies through a number of means such as active campaigning through the media, the support of the local community and through some NHS commercial channels.

SUMMARY AND ACKNOWLEDGEMENTS

This report is a summary of the work of the Congregation. The accounts accompanying this report show the movement of funds in the year ended 31 March 2023.

We, the Trustees, acknowledge with gratitude the professionalism and commitment of all our staff, volunteers and the individual members of the Congregation. Their dedication, support and positive approach are very encouraging for us.

We wish also to record our thanks to the professional bodies on whose advice and expertise we rely.

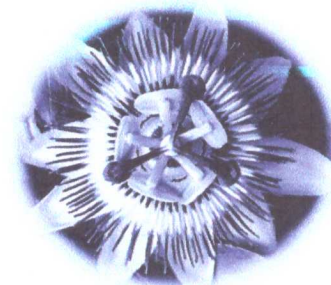
Approved by the Trustees and signed on their behalf by:

M. J. Steed

Sister Margaret Steed C.P.

Trustee

22 November 2023



Independent auditor's report to the trustees of Sisters of the Cross and Passion CIO

Opinion

We have audited the financial statements of Sisters of the Cross and Passion CIO (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise the consolidated statement of financial activities, the charity statement of financial activities, the group and parent charity balance sheets, the consolidated statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- ◆ give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2023 and of the group's and parent charity's incoming resources and application of resources 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 and the Irish Charities Act 2009.

Basis for opinion

We have been appointed as auditors under section 151 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 and the Irish Charities Act 2009 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out on pages 43 and 44 trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent 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 group or parent charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the group audit engagement team and component auditors:

- ◆ obtained an understanding of the nature of the sector, including the legal and regulatory frameworks that the group and parent charity operate in and how the group and parent charity are complying with the legal and regulatory frameworks;
- ◆ inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud; and
- ◆ discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are Charities SORP (FRS 102), Companies Act 2006, the Charities Act 2011, Irish Charities Act 2009 and the parent charity's governing document. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report, remaining alert to new or unusual transactions which may not be in accordance with the governing documents.

The extent to which the audit was considered capable of detecting irregularities, including fraud (continued)

The most significant laws and regulations that have an indirect impact on the financial statements are those in relation to the Care Act 2014. We performed audit procedures to inquire of management and those charged with governance whether the group is in compliance with these law and regulations and inspected correspondence with regulatory authorities.

The group audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business and challenging judgments and estimates.

All relevant laws and regulations identified at a Group level and areas susceptible to fraud that could have a material effect on the financial statements were communicated to component auditors. Any instances of non-compliance with laws and regulations identified and communicated by a component auditor were considered in our audit approach.

A further description of our responsibilities for the audit of the financial statements is provided on the Financial Reporting Council's website at <http://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 the Charities Act 2011 and the Irish Charities Act 2009. 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.



RSM UK Audit LLP
Statutory Auditor
Chartered Accountants
Bluebell House
Brian Johnson Way
Preston
PR2 5PE

Date: 29/11/23

RSM UK Audit LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Consolidated statement of financial activities Year to 31 March 2023

	Notes	Un-restricted funds £	Restricted funds £	Total funds 2023 £	Un-restricted funds £	Restricted funds £	Total funds 2022 £
Income from:							
Donations and legacies	1	1,490,484	4,666,842	6,157,326	1,635,606	4,035,317	5,670,923
Investment income and interest receivable	2	418,724	195,037	613,761	476,119	165,221	641,340
Charitable activities							
. Provision of hospice care	3	—	5,140,878	5,140,878	—	4,929,605	4,929,605
. Retreat and similar income		419,192	—	419,192	260,410	—	260,410
. Grants receivable		—	—	—	2,709,164	—	2,709,164
Other trading activities							
. Income from charity shops		—	4,050,961	4,050,961	—	3,380,441	3,380,441
. Room hire and rental income		8,857	—	8,857	8,912	—	8,912
. Fundraising events and lotteries		—	955,628	955,628	—	858,245	858,245
Other sources							
. Surplus on disposal of tangible fixed assets		—	—	—	166,281	—	166,281
. Miscellaneous income		34,975	49,953	84,928	21,515	50,814	72,329
		<u>2,372,232</u>	<u>15,059,299</u>	<u>17,431,531</u>	<u>5,278,007</u>	<u>13,419,643</u>	<u>18,697,650</u>
Transfer from Sisters of the Cross and Passion (Charity Registration Number 1038483) and its subsidiary	24	—	—	—	43,839,248	—	43,839,248
Total income		<u>2,372,232</u>	<u>15,059,299</u>	<u>17,431,531</u>	<u>49,117,255</u>	<u>13,419,643</u>	<u>62,536,898</u>
Expenditure on:							
Raising funds							
. Cost of raising donations		—	1,598,550	1,598,550	—	1,363,528	1,363,528
. Fundraising activities including charity shops		—	2,760,244	2,760,244	—	2,662,257	2,662,257
. Investment management costs		5,160	31,390	36,550	6,546	29,133	35,679
Charitable activities							
. Provision of hospice care	4	—	9,128,699	9,128,699	—	8,331,712	8,331,712
. Donations and support of overseas missions	5	11,827	—	11,827	60,848	—	60,848
. Support of members of the Congregation and their ministry	6	5,088,371	—	5,088,371	6,113,106	—	6,113,106
Total expenditure		<u>5,105,358</u>	<u>13,518,883</u>	<u>18,624,241</u>	<u>6,180,500</u>	<u>12,386,630</u>	<u>18,567,130</u>
Net (expenditure) income before net investment (losses) gains		<u>(2,733,126)</u>	<u>1,540,416</u>	<u>(1,192,710)</u>	<u>42,936,755</u>	<u>1,033,013</u>	<u>43,969,768</u>
Net investment (losses) gains		<u>(872,381)</u>	<u>(465,379)</u>	<u>(1,337,760)</u>	<u>599,644</u>	<u>244,175</u>	<u>843,819</u>
Net (expenditure) income and net movement in funds	8	<u>(3,605,507)</u>	<u>1,075,037</u>	<u>(2,530,470)</u>	<u>43,536,399</u>	<u>1,277,188</u>	<u>44,813,587</u>
Reconciliation of funds:							
Fund balances at 1 April 2022		43,536,399	14,163,966	57,700,365	—	12,886,778	12,886,778
Fund balances at 31 March 2023		<u>39,930,892</u>	<u>15,239,003</u>	<u>55,169,895</u>	<u>43,536,399</u>	<u>14,163,966</u>	<u>57,700,365</u>

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

The CIO was registered with the Charity Commission on 17 September 2019 and remained dormant until 31 March 2021.

With effect from 1 April 2021, certain of the activities, transactions, assets and liabilities of Sisters of the Cross and Passion (Charity Registration No 1038483) (the charitable trust), were transferred to the CIO (see note 24). The CIO's activities commenced on 1 April 2021.

Charity statement of financial activities Year to 31 March 2023

	Notes	Un-restricted funds £	Restricted funds £	Total funds 2023 £	Un-restricted funds £	Restricted funds £	Total funds 2022 £
Income from:							
Donations and legacies	1	1,490,484	—	1,490,484	1,635,606	—	1,635,606
Investment income	2	418,724	—	418,724	476,119	—	476,119
Retreat and similar income		419,192	—	419,192	260,410	—	260,410
Grants receivable		—	—	—	2,709,164	—	2,709,164
Other trading activities							
. Room hire		8,857	—	8,857	8,912	—	8,912
Other income (including foreign exchange gain)		34,975	—	34,975	187,796	—	187,796
		<u>2,372,232</u>	<u>—</u>	<u>2,372,232</u>	<u>5,278,007</u>	<u>—</u>	<u>5,278,007</u>
Transfer from Sisters of the Cross and Passion (Charity Registration Number 1038483) and its subsidiary	24	—	—	—	43,839,248	—	43,839,248
Total income		<u>2,372,232</u>	<u>—</u>	<u>2,372,232</u>	<u>49,117,255</u>	<u>—</u>	<u>49,117,255</u>
Expenditure on:							
Investment managers costs		5,160	—	5,160	6,546	—	6,546
Donations and support of overseas missions	5	11,827	—	11,827	60,848	—	60,848
Support of members of the Congregation and their ministry	6	5,088,371	—	5,088,371	6,113,106	—	6,113,106
Total expenditure		<u>5,105,358</u>	<u>—</u>	<u>5,105,358</u>	<u>6,180,500</u>	<u>—</u>	<u>6,180,500</u>
Net (expenditure) income before net investment (losses) gains		<u>(2,733,126)</u>	<u>—</u>	<u>(2,733,126)</u>	<u>42,936,755</u>	<u>—</u>	<u>42,936,755</u>
Other recognised gains & losses							
(Losses) gains on investment assets							
. Realised		(67,373)	—	(67,373)	165,006	—	165,006
. Unrealised		<u>(805,008)</u>	<u>—</u>	<u>(805,008)</u>	<u>434,638</u>	<u>—</u>	<u>434,638</u>
Net (expenditure) income and net movement in funds	8	<u>(3,605,507)</u>	<u>—</u>	<u>(3,605,507)</u>	<u>43,536,399</u>	<u>—</u>	<u>43,536,399</u>
Reconciliation of funds:							
Fund balances at 1 April 2022		43,536,399	—	43,536,399	—	—	—
Fund balances at 31 March 2023		<u>39,930,892</u>	<u>—</u>	<u>39,930,892</u>	<u>43,536,399</u>	<u>—</u>	<u>43,536,399</u>

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

The CIO was registered with the Charity Commission on 17 September 2019 and remained dormant until 31 March 2021.

With effect from 1 April 2021, certain of the activities, transactions, assets and liabilities of Sisters of the Cross and Passion (Charity Registration No 1038483) (the charitable trust), were transferred to the CIO (see note 24). The CIO's activities commenced on 1 April 2021.

Balance sheets 31 March 2023

		Group		Charity	
	Notes	2023 £	2022 £	2023 £	2022 £
Fixed assets:					
Tangible assets	11	28,182,803	28,586,478	25,625,885	26,022,639
Investments					
. Listed investments	12	19,120,677	22,992,410	12,871,960	16,246,335
. Programme related investments	12	139,239	133,645	139,239	133,645
Total fixed assets		47,442,719	51,712,533	38,637,084	42,402,619
Current assets:					
Stocks		14,271	15,752	—	—
Debtors	13	2,214,398	1,331,000	3,078	11,363
Investments		2,531,415	2,026,457	—	—
Cash at bank and in hand		5,423,477	4,216,517	1,516,778	1,417,220
Total current assets		10,183,561	7,589,726	1,519,856	1,428,583
Liabilities:					
Creditors: amounts falling due within one year	14	(2,456,385)	(1,601,894)	(226,048)	(294,803)
Net current assets		7,727,176	5,987,832	1,293,808	1,133,780
Total net assets		55,169,895	57,700,365	39,930,892	43,536,399
The funds of the Charity:					
Restricted funds	15	15,239,003	14,163,966	—	—
Unrestricted funds					
. Designated funds	16	13,275,937	16,288,950	13,275,937	16,288,950
. Tangible fixed assets fund	17	25,625,885	26,022,639	25,625,885	26,022,639
. General fund		1,029,070	1,224,810	1,029,070	1,224,810
		55,169,895	57,700,365	39,930,892	43,536,399

Approved by the trustees
and signed on their behalf by:

M. J. Steed

Sister Margaret Steed C.P.
Trustee

Approved on: 22 November 2023

Consolidated statement of cash flows 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities:			
Net cash (provided by) used in operating activities	A	(538,418)	621,515
Cash flows from investing activities:			
Investment income and interest received		613,761	641,340
Proceeds from the disposal of tangible fixed assets		1,200	284,353
Purchase of tangible fixed assets		(787,368)	(3,218,718)
Proceeds from the disposal of investments		4,008,647	4,115,109
Purchase of investments		(1,643,281)	(1,267,355)
Net cash provided by investing activities		2,192,959	554,729
Change in cash and cash equivalents in the year		1,654,541	1,176,244
Cash and cash equivalents transferred from Sisters of the Cross and Passion (Charity Registration 1038483)		—	1,784,402
Cash and cash equivalents relating to St Gemma's Hospice at 1 April 2022		—	3,951,855
Cash and cash equivalents at 1 April 2022		6,967,947	—
Change in cash and cash equivalents due to exchange rate movements		(111,229)	55,446
Cash and cash equivalents at 31 March 2023	B	8,511,259	6,967,947

Notes to the statement of cash flows for the year to 31 March 2023.

A Reconciliation of net movement in funds to net cash (used in) provided by operating activities

	2023 £	2022 £
Net movement in funds (as per the statement of financial activities)	(2,530,470)	44,813,587
Adjustments for:		
Depreciation charge	1,292,151	1,196,056
Losses / (gains) on investments	1,337,760	(843,819)
Transfer from Sisters of the Cross and Passion (Charity Registration Number 1038483)	—	(43,839,248)
Investment income and interest receivable	(613,761)	(641,340)
Net loss (surplus) on disposal of tangible fixed assets	3,328	(131,456)
Decrease in stocks	1,481	2,474
Increase in debtors	(883,398)	(444,886)
Increase in creditors	854,491	510,147
Net cash (used in) provided by operating activities	(538,418)	621,515

B Analysis of cash and cash equivalents

	2023 £	2022 £
Cash at bank and in hand	5,423,477	4,216,517
Cash held by investment managers	556,367	724,973
Current asset investments	2,531,415	2,026,457
Total cash and cash equivalents	8,511,259	6,967,947

No separate reconciliation of net debt has been prepared as there is no difference between the net cash (debt) of the charity and the above cash and cash equivalents.

Principal accounting policies 31 March 2023

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

These accounts have been prepared for the year to 31 March 2023, with comparative information given for the year to 31 March 2022.

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

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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

Critical accounting estimates and areas of judgement

Preparation of the accounts requires the trustees and management to make significant judgements and estimates.

The items in the accounts where these judgements and estimates have been made include:

- ◆ estimating the useful economic life of tangible fixed assets;
- ◆ the valuation of investments;
- ◆ allocation of support costs across charitable activities; and
- ◆ estimating the value of legacies to be recognised in accordance with FRS 102.

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 one year from the date of approval of these accounts.

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. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Consolidated accounts

The accounts consolidate, on a line by line basis, the results of the Charity and its charitable subsidiary, St Gemma's Hospice, and the hospice's subsidiary, St Gemma's Hospice Services Limited, made up to the balance sheet date.

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 legacies, investment income and interest receivable, income from the provision of hospice care, retreat income, grants receivable, income from trading activities (including the operation of charity shops and income from fundraising events and lotteries) and miscellaneous income.

Donations, including salaries and pensions of individual religious received under Gift Aid or deed of covenant, 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.

In accordance with the Charities SORP FRS 102 volunteer time is not recognised.

Gifts in kind and donated services are included at the lower of their value to the Charity and their estimated market value.

Legacies are included in the statement of financial activities when the Charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the Charity.

Entitlement is taken as the earlier of the date on which either: the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the Charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Charity, or the Charity is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title of the asset having being transferred to the Charity.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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.

Income recognition (continued)

Contracts and service agreements in respect to the provision of hospice care are recognised to the extent that it is probable that the economic benefits will flow to the Charity and the revenue can be reliably measured. It is measured at fair value of the consideration received or receivable, excluding any relevant value added tax.

Income from the provision of retreats is recognised to the extent that it is probable that the economic benefits will flow to the Charity and the revenue can be reliably measured. It is measured at fair value of the consideration received or receivable, excluding any relevant value added tax.

Grants from government, NHS bodies, Clinical Commissioning Groups and from trusts and foundations have been included as income from charitable activities, i.e. the provision of healthcare and related services where they amount to a contract for services but as donations where the money is given in response to an appeal or grant application or with greater freedom of use, e.g. for core purposes. Deferred income includes amounts received in respect of grants received for work to be carried out in the next financial year.

Income received by way of fundraising events, lotteries and other trading receipts are credited in the accounts when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. These are shown gross before deductions of related expenses and net of VAT.

The surplus on the disposal of tangible fixed assets is calculated as the difference between the sale proceeds net of sale costs and the net book value of the asset immediately prior to disposal. It is accounted for once legal completion of the disposal has taken place.

Expenditure recognition

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. The classification between activities is as follows:

- a. Expenditure on raising funds comprises the salaries, direct costs and overheads incurred in soliciting donations, the costs associated with operating charity shops and the fees paid to investment managers in connection with the management of the Charity's listed investments, net of rebates received. Rebates arise when the fees deducted automatically through charges for common investment funds and related transactions exceed the fees agreed between the Charity and its investment managers.
- b. Expenditure on charitable activities comprises expenditure on the Charity's primary charitable purposes as described in the trustees' report and includes:
 - ◆ Expenditure incurred in the provision of hospice services including the costs of providing clinical, emotional and spiritual care to physically ill people of all races and creeds at St Gemma's Hospice.

Expenditure recognition (continued)

- ◆ Expenditure on provision of retreats to members of the public.
- ◆ Charitable donations which relate, in the main, to the support of the Charity's missionary work overseas and the support of the Roman Catholic charitable organisations.
- ◆ Expenditure on the support of the work of the Sisters. Such expenditure enables the members to carry out the work of the Charity in the areas of the advancement of the Roman Catholic faith and the relief of poverty.

All expenditure is stated inclusive of irrecoverable VAT.

Allocation of indirect costs and governance costs

Indirect costs represent indirect charitable expenditure. In order to carry out the primary purposes of the Charity and Group it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

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

Indirect costs and governance costs are able to be allocated to the specific charitable activities to which they relate.

Tangible fixed assets

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

- ◆ *Freehold land and buildings*
Freehold land and buildings are shown on the balance sheet at deemed cost or, where donated, at their value at the date of donation.

Depreciation is provided at 2% per annum on a straight line basis to write the buildings off over their estimated useful life to the Charity.
- ◆ *Improvements to leasehold properties*
Improvements to leasehold properties are capitalised and depreciated at 5% per annum on a straight line basis.
- ◆ *Plant, furniture and equipment*
Expenditure on the purchase and replacement of items of plant, furniture and equipment, including computer equipment, is depreciated over a four to six year period on a reducing balance basis.
- ◆ *Motor vehicles*
Motor vehicles are capitalised and depreciated over a four to five year period on a reducing balance basis, in order to write off each vehicle over its estimated useful life.

Fixed asset investments

Listed investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

The Charity does not acquire put options, derivatives or other complex financial instruments.

As noted above the main form of financial risk faced by the Charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

Realised gains (or losses) on investment assets are calculated as the difference between disposal proceeds and their opening carrying value or their purchase value is acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value at that date. Realised and unrealised investment gains (or losses) are combined in the statement of financial activities and are credited (or debited) in the year in which they arise.

Programme related investments

Programme related investments comprise units in an investment vehicle promoting global justice by challenging people, churches and others to share their resources through socially responsible investments and by empowering disadvantaged people by providing them with credit. These are included on the balance sheet at cost with any diminution in value debited to the statement of financial activities.

Stocks

Stocks are valued at the lower of cost and net realisable value. Items donated for resale are not included in the accounts until they are sold.

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.

Assets held for sale

Assets held for sale represent properties which had been marketed at the balance sheet date and have been sold subsequently. They are valued at fair value, being the open market value as determined by the proceeds of the sale.

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.

Creditors

Creditors 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 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.

Fund structure

The general fund comprises those monies which may be used towards meeting the charitable objectives of the Charity and which may be applied at the discretion of the trustees.

The tangible fixed assets fund represents the net book value of the tangible fixed assets excluding those used by St Gemma's Hospice.

The designated funds are monies set aside out of general funds and designated for specific purposes, although the trustees may ultimately use such funds for other purposes.

The restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to donor imposed conditions and comprise the net assets of St Gemma's Hospice and its subsidiary.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the average rate of exchange for the year. Exchange differences are taken into account in arriving at the net movement in funds.

Pension costs

Charity:

The Charity offers its employees membership of a defined contribution pension scheme administered by the National Employment Savings Trust (NEST). Contributions to the scheme are debited to the statement of financial activities in the year in which they are payable to the scheme. The assets of the scheme are held by an independent corporate trustee, whose activities are governed by the National Employment Savings Trust Order 2010, made by the Secretary of State in exercise of powers confirmed under the Pensions Act 2008.

St Gemma's Hospice operates two pension schemes:

- ◆ The National Health Service Superannuation Scheme, a defined benefit scheme which is only available to staff who have previously contributed to the scheme. The administration of this scheme is dealt with by the National Health Service agencies. Contributions to this scheme are paid in respect of current service, there is no liability to the hospice in respect of past service and the hospice has applied the multi-employer exemption under FRS 102 to account for the scheme as a defined contribution scheme.
- ◆ A Group Personal Pension Scheme, which is a defined contribution pension scheme, administered by Standard Life which is available to all employees.

Services provided by members of the Congregation

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

Operating leases

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

1 Donations and legacies

Group	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Salaries and pensions of individual religious received under Gift Aid or deed of covenant	1,381,675	—	1,381,675	1,469,782	—	1,469,782
Legacies	—	3,109,107	3,109,107	—	2,350,710	2,350,710
Donations	102,477	1,436,324	1,538,801	160,703	1,369,218	1,529,921
Grants	—	121,411	121,411	—	315,389	315,389
Other voluntary income	6,332	—	6,332	5,121	—	5,121
Total funds	1,490,484	4,666,842	6,157,326	1,635,606	4,035,317	5,670,923

All unrestricted funds for 2023 relate to the Charity only. The Charity received no restricted donations and legacies during the year ended 31 March 2023 (2022 – none).

In 2023, grants include government grants of £nil (2022 – £80,003) relating to the Covid-19 retail grant scheme and Coronavirus Job Retention Scheme grants of £nil (2022 – £29,646).

Included in donations is gift aid received or receivable of £174,832 (2022 – £154,605).

2 Investment income and interest receivable

Group	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Income from listed investments	412,558	171,673	584,231	475,518	160,771	636,289
Interest receivable						
· Bank interest	575	23,364	23,939	396	4,450	4,846
· Interest on cash held by investment managers	5,591	—	5,591	205	—	205
	6,166	23,364	29,530	601	4,450	5,051
Total funds	418,724	195,037	613,761	476,119	165,221	641,340

All unrestricted funds for the year ended 31 March 2022 and 2023 relate to the Charity only. The Charity received no restricted investment income and interest receivable in the year ended 31 March 2022 and 2023.

3 Income from the provision of hospice care

Group	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Unrestricted funds £	Restricted funds £	Total funds 2022 £
District Health Authority Income	—	4,801,085	4,801,085	—	4,054,263	4,054,263
Covid 19 grant income from NHS England	—	27,535	27,535	—	683,231	683,231
Training and education	—	146,322	146,322	—	142,855	142,855
Bistro	—	71,912	71,912	—	40,428	40,428
Other income	—	94,024	94,024	—	8,828	8,828
Total funds	—	5,140,878	5,140,878	—	4,929,605	4,929,605

4 Expenditure on the provision of hospice care

Group	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Unrestricted funds £	Restricted funds £	Total funds 2022 £
In-patient care	—	5,876,032	5,876,032	—	5,410,700	5,410,700
Community care	—	1,641,879	1,641,879	—	1,610,278	1,610,278
Day hospice	—	597,710	597,710	—	460,229	460,229
Bereavement support	—	294,656	294,656	—	239,864	239,864
Education and research	—	718,422	718,422	—	610,641	610,641
Total funds	—	9,128,699	9,128,699	—	8,331,712	8,331,712

5 Donations and support of overseas missions

Group and Charity	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Total funds: Grants to the Congregation's overseas missions	11,827	—	11,827	60,848	—	60,848

6 Support of members of the Congregation and their ministry

Group and Charity	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Sisters' living and personal expenses	576,892	—	576,892	2,217,360	—	2,217,360
Premises	3,404,984	—	3,404,984	2,857,189	—	2,857,189
Education, training and spiritual renewal	330,083	—	330,083	231,438	—	231,438
Administrative and similar costs	626,516	—	626,516	539,786	—	539,786
Other costs	22,802	—	22,802	27,542	—	27,542
Foreign exchange losses	19,780	—	19,780	67,693	—	67,693
Governance costs (note 7)	107,314	—	107,314	172,098	—	172,098
Total funds	5,088,371	—	5,088,371	6,113,106	—	6,113,106

7 Governance costs

Group	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Accountancy	76,860	—	76,860	135,990	—	135,990
Auditor's remuneration						
• Statutory	19,500	20,450	39,950	25,583	18,500	44,083
• Non-statutory	—	3,050	3,050	—	2,900	2,900
Other St Gemma's costs	—	78,659	78,659	—	85,483	85,483
Bank fees and charges	10,954	—	10,954	10,525	—	10,525
	107,314	102,159	209,473	172,098	106,883	278,981

7 Governance costs (continued)

The above governance costs have been allocated to the following activities:

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Unrestricted £	Restricted £	Total 2022 £
Raising funds	—	32,719	32,719	—	34,232	34,232
In-patient care	—	44,848	44,848	—	46,920	46,920
Community care	—	11,004	11,004	—	11,514	11,514
Day hospice	—	5,919	5,919	—	6,192	6,192
Bereavement support	—	2,334	2,334	—	2,442	2,442
Education and research	—	5,335	5,335	—	5,583	5,583
Support of members of the Congregation and their ministry	107,314	—	107,314	172,098	—	172,098
	107,314	102,159	209,473	172,098	106,883	278,981

8 Net (expenditure) income and net movement in funds

This is stated after charging:

Group	Total 2023 £	Total 2022 £
Staff costs (note 9)	12,412,863	11,205,373
Auditor's remuneration		
. Statutory	39,950	38,900
. Non statutory – taxation services	1,950	1,900
– reporting to Group auditors	1,100	1,000
Depreciation	1,292,151	1,091,144
Operating lease rental - land and buildings	509,590	485,740
Operating lease rental - equipment	9,701	7,595

Charity	Total 2023 £	Total 2022 £
Staff costs (note 9)	2,484,619	2,024,705
Auditors' remuneration		
. Statutory	19,500	20,400
Depreciation	640,363	500,270

9 Staff costs and remuneration of key management personnel

Group	2023 £	2022 £
Staff costs during the year were as follows:		
Wages and salaries	10,698,993	9,383,570
Social security costs	1,014,022	1,156,535
Other pension costs	699,848	665,268
	12,412,863	11,205,373

9 Staff costs and remuneration of key management personnel (continued)

Charity	2023 £	2022 £
Staff costs during the year were as follows:		
Wages and salaries	2,259,975	1,515,770
Social security costs	196,028	451,086
Other pension costs	28,616	57,849
	2,484,619	2,024,705

The number of employees who earned £60,000 per annum or more (excluding employer's pension contributions but including taxable benefits) during the year is shown below. All of the higher paid employees were employed at St Gemma's Hospice.

Group	Total 2023 No.	Total 2022 No.
£60,001 - £70,000	—	2
£70,001 - £80,000	2	2
£80,001 - £90,000	2	2
£90,001 - £100,000	1	1
£100,001 - £110,000	2	1
£140,001 - £150,000	1	1
	8	9

As shown above, St Gemma's Hospice has employed eight individuals (2022 – nine) who earned over £60,000. Four of these are medical consultants who are directly employed on NHS equivalent contracts, in line with national agreements. The others are members of the Hospice Leadership Team (HLT), responsible for running the Hospice. The Chief Executive is not the highest paid employee. No trustees received remuneration during the current or prior year. No travel or subsistence expenses were paid to trustees during the current or prior year.

The average number of full time equivalent employees during the year was:

	2023 No.	2022 No.
St Gemma's Hospice	301	281
Support of Sisters and their ministry	113	115
	414	396

9 Staff costs and remuneration of key management personnel (continued)

The Trustees consider that they together with the Province Bursar comprise the key management personnel of the Charity in charge of directing and controlling, running and operating the Charity on a day to day basis.

In terms of St Gemma's Hospice, the Charity's subsidiary, the board of St Gemma's Hospice is responsible for the overall direction and management of the hospice. The board has overall responsibility for ensuring the hospice is managed efficiently, approves the strategy and oversees its implementation. At 31 March 2023 there was one member of the board who was a representative of the Sisters of the Cross and Passion.

The Chief Executive of the hospice leads a Hospice Leadership Team (HLT) consisting of the Chief Nurse; Director of Income Generation; Acting Director of Income Generation; Chief Operating Officer and Company Secretary; Consultant in Palliative Medicine and Chief Medical Officer; and Director of Transformation and Culture. The HLT has a strategic role in driving forward the hospice and assisting the Chief Executive in discharging the duties delegated by the board. It is the HLT that is in charge of challenging, leading, running and supporting the hospice to achieve its aims.

As explained in note 10 below, all Trustees and the Province Bursar are members of the Congregation and 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.

The total remuneration (including taxable benefits, employer's pension contributions and employers' national insurance contributions) of the key management personnel of St Gemma's Hospice for the year was £724k (2022 – £685k).

10 Trustees' expenses and remuneration and transactions with trustees

The Charity's Trustees are all members of the Congregation and consequently their living and personal expenses, all of which are consistent with the amounts paid in respect to other members of the Congregation, are borne by the Charity. No Trustees received any remuneration or reimbursement of expenses in connection with their duties as Trustees (2022 – none).

As members of the Congregation, none of the trustees have resources of their own as all earnings, pensions and other income have been donated to the charity under a Gift Aid compliant Deed of Covenant. During the year, the total amount donated by the trustees to the charity was £55,707 (2022 – £66,704).

The trustees of St Gemma's Hospice did not receive any remuneration (2022 – none). No trustees of St Gemma's Hospice was reimbursed expenses during the year (2022 – £nil). Indemnity insurance is provided for the trustees of St. Gemma's Hospice. The aggregate amount of cash donations received from Trustees of St Gemma's Hospice during the year was £25 (2022 – £300).

Schofield Sweeney has provided legal advice in relation to St Gemma's Hospice lease arrangements. Chris Schofield (trustee of St Gemma's Hospice) is Chairman of Schofield Sweeney.

11 Tangible fixed assets

Group	Freehold land and buildings £	Improvements to leasehold property £	Plant, furniture and equipment £	Motor vehicles £	Assets under construction £	Total £
Cost or valuation						
At 1 April 2022	30,483,496	6,670,892	5,960,713	466,414	—	43,581,515
Exchange movement	124,867	—	4,057	4,122	—	133,046
Additions	39,647	—	535,670	—	212,051	787,368
Disposals	—	—	—	(10,794)	—	(10,794)
At 31 March 2023	<u>30,648,010</u>	<u>6,670,892</u>	<u>6,500,440</u>	<u>459,742</u>	<u>212,051</u>	<u>44,491,135</u>
Assets at historic cost	10,264,798	6,670,892	6,500,440	459,742	212,051	24,107,923
Revalued assets	20,383,212	—	—	—	—	20,383,212
	<u>30,648,010</u>	<u>6,670,892</u>	<u>6,500,440</u>	<u>459,742</u>	<u>212,051</u>	<u>44,491,135</u>
Depreciation						
At 1 April 2022	4,837,204	5,207,325	4,602,626	347,882	—	14,995,037
Charge for year	568,408	350,440	344,988	28,315	—	1,292,151
Currency adjustment	24,106	—	2,363	3,205	—	29,674
On disposals	—	—	—	(8,530)	—	(8,530)
At 31 March 2023	<u>5,429,718</u>	<u>5,557,765</u>	<u>4,949,977</u>	<u>370,872</u>	<u>—</u>	<u>16,308,332</u>
Net book values						
At 31 March 2023	<u>25,218,292</u>	<u>1,113,127</u>	<u>1,550,463</u>	<u>88,870</u>	<u>212,051</u>	<u>28,182,803</u>
At 31 March 2022	<u>25,646,292</u>	<u>1,463,567</u>	<u>1,358,087</u>	<u>118,532</u>	<u>—</u>	<u>28,586,478</u>

Charity	Freehold land and buildings £	Plant, furniture and equipment £	Motor vehicles £	Total £
Cost or valuation				
At 1 April 2022	30,483,496	1,493,636	416,682	32,393,814
Additions	39,647	102,855	—	142,502
Exchange movement	124,867	4,056	4,122	133,045
Disposals	—	—	(10,794)	(10,794)
At 31 March 2023	<u>30,648,010</u>	<u>1,600,547</u>	<u>410,010</u>	<u>32,658,567</u>
Assets at historic cost	10,264,798	1,600,548	410,010	12,275,356
Revalued assets	20,383,212	—	—	20,383,212
	<u>30,648,010</u>	<u>1,600,548</u>	<u>410,010</u>	<u>32,658,568</u>
Depreciation				
At 1 April 2022	4,837,204	1,218,168	315,803	6,371,175
Charge for year	568,408	48,053	23,902	640,363
Currency adjustment	24,106	2,363	3,205	29,674
On disposals	—	—	(8,530)	(8,530)
At 31 March 2023	<u>5,429,718</u>	<u>1,268,584</u>	<u>334,380</u>	<u>7,032,682</u>
Net book values				
At 31 March 2023	<u>25,218,292</u>	<u>331,963</u>	<u>75,630</u>	<u>25,625,885</u>
At 31 March 2022	<u>25,646,292</u>	<u>275,468</u>	<u>100,879</u>	<u>26,022,639</u>

12 Investments

At 31 March 2023 fixed asset investments comprised:

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Programme related investments (see a below)	139,239	133,645	139,239	133,645
Listed investments and cash held for re-investment (see b below)	19,120,677	22,992,410	12,871,960	16,246,335
At 31 March 2023	19,259,916	23,126,055	13,011,199	16,379,980

a. Programme related investments

The Charity holds units managed by Oikocredit International Share Foundation (Oikocredit). Oikocredit is incorporated as a foundation under the laws of the Netherlands and has its registered office in Amersfoort, Netherlands. The trustees consider it to be a suitable vehicle in which to invest, being a world-wide co-operative society, promoting global justice by challenging people, churches and others to share their resources through socially responsible investments and by empowering disadvantaged people by providing them with credit. Oikocredit offers a dual return to the investor: social and financial. In addition to earning modest financial returns, investors are secure in the knowledge that their money is being used to fight poverty, promote fair trade and respect our planet's natural resources. As a result, the trustees believe it appropriate to regard these funds as programme related investments and they are included on the balance sheet at cost.

Group and Charity	2023 £	2022 £
At 1 April 2022	133,645	—
Transfer from Sisters of the Cross and Passion (see note 24)	—	134,646
Exchange movements	5,594	(1,001)
At 31 March 2023	139,239	133,645

Group and Charity	2023 £	2022 £
Oikocredit	139,239	133,645

b. Listed investments and cash held for re-investment

Group	2023 £	2022 £
Listed investments		
Market value at 1 April 2022	22,267,437	—
Transfer from Sisters of the Cross and Passion	—	24,271,372
Additions at cost	1,643,282	1,267,355
Disposals at book value (proceeds: £4,008,647; losses: £222,543)	(4,231,190)	(3,949,401)
Net unrealised investment (losses) gains	(1,115,218)	678,111
Market value at 31 March 2023	18,564,311	22,267,437
Cash held by investment managers for reinvestment	556,366	724,973
	19,120,677	22,992,410
Cost of listed investments at 31 March 2023	12,811,124	14,345,587

12 Investments (continued)**b. Listed investments and cash held for re-investment** (continued)

At 31 March 2023 listed investments held, all of which were dealt in on a recognised stock exchange, comprised the following:

Group	2023 £	2022 £
Fixed interest based common investment funds	958,827	1,138,274
Equities	4,857,079	6,400,949
Unit trusts	7,771,831	9,512,582
Alternative investments	979,690	984,458
Overseas funds	3,809,271	3,828,034
Property	187,613	403,140
	18,564,311	22,267,437

Included in the investment portfolio was the following holding which, at 31 March 2023, had a market value which was deemed material in comparison with the market value of the total portfolio at that date:

Group	2023 Market value £	2023 Percentage of portfolio %	2022 Market value £	2022 Percentage of portfolio %
Sarasin Endowments Fund (Income Units)	7,771,831	41.9	9,512,582	42.7

Charity	2023 £	2022 £
Listed investments		
Market value at 1 April 2022	15,701,016	—
Transfer from Sisters of the Cross and Passion (see note 24)	—	18,161,168
Additions at cost	60,000	74,269
Disposals at book value (proceeds: £2,398,870; losses: £76,050)	(2,474,920)	(2,969,060)
Net unrealised investment (losses) gains	(796,330)	434,639
Market value at 31 March 2023	12,489,766	15,701,016
Cash held by investment managers for reinvestment	382,194	545,319
	12,871,960	16,246,335
Cost of listed investments at 31 March 2023	7,601,235	9,468,007

At 31 March 2023, listed investments held, all of which were dealt in on a recognised stock exchange, comprised the following:

Charity	2023 £	2022 £
Property	—	454,844
Fixed interest based common investment funds	272,482	3,372,147
Equities	2,644,751	9,512,582
Unit trusts	7,771,831	494,238
Alternative investments	458,726	1,680,718
Overseas funds	1,341,976	186,487
	12,489,766	15,701,016

12 Investments (continued)

b. Listed investments and cash held for re-investment (continued)

Included in the investment portfolio were the following individual holdings which, at 31 March 2023, had a market value which was deemed material in comparison with the market value of the total portfolio at that date:

Charity	2023 Market value £	2023 Percentage of portfolio %	2022 Market value £	2022 Percentage of portfolio %
Sarasin Endowments Fund (Income Units)	7,771,831	62.2	9,512,582	60.6

13 Debtors

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Trade debtors	18,732	1,157	—	—
Income tax recoverable	92,676	210,372	—	—
Other debtors	1,931,339	962,941	—	—
Prepayments and accrued income	171,651	156,530	3,078	11,363
	2,214,398	1,331,000	3,078	11,363

14 Creditors: amounts falling due within one year

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Expense creditors	19,197	50	—	—
Taxation and social security costs	52,765	50,838	52,765	50,838
Other creditors	679,311	850,604	21,776	21,735
Accrued expenditure	1,705,112	700,402	151,507	222,230
	2,456,385	1,601,894	226,048	294,803

15 Restricted funds

The income funds of the Group and Charity include restricted funds comprising the following unexpended balances of donations and grants held on trust to be applied for specific purposes.

Group	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Hospice funds					
Hospice general funds	10,246,759	14,782,544	(13,078,063)	(735,289)	11,215,951
Hospice Designated Funds					
Ear Marked Funds (designated funds in the Hospice)	—	—	—	52,934	52,934
. Maintenance of the Hospice	312,836	—	—	(50,480)	262,356
. Building Development reserve	304,641	—	—	(90,467)	214,174
. Service Transformation fund	257,175	—	(55,864)	—	201,311
. Digital Development Reserve	171,558	—	(5,298)	404,814	571,074
. COVID Response Reserve	38,941	—	(8,332)	—	30,609
Tangible fixed assets fund	2,563,839	—	(651,788)	644,866	2,556,917
Hospice Restricted Funds					
NHSE Covid funding	—	27,535	(27,535)	—	—
City-wide Education Programme	10,667	—	(117)	—	10,550
Funding from Clinical Commissioning Group for various specific projects	20,902	—	(2,524)	—	18,378
Other restricted funds	236,648	249,220	(154,741)	(226,378)	104,749
	14,163,966	15,059,299	(13,984,262)	—	15,239,003

Group	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Hospice funds					
Hospice general funds	8,385,066	12,695,384	(10,738,869)	(94,822)	10,246,759
Hospice Designated Funds					
Ear Marked Funds (designated funds in the Hospice)					
. Maintenance of the Hospice	418,627	—	—	(105,791)	312,836
. Building Development reserve	350,000	—	(5,995)	(39,364)	304,641
. Service Transformation fund	362,611	—	(105,436)	—	257,175
. Digital Development Reserve	250,000	—	(10,450)	(67,992)	171,558
. COVID Response Reserve	100,000	—	(25,000)	(36,059)	38,941
Tangible fixed assets fund	2,797,900	—	(590,874)	356,813	2,563,839
Hospice Restricted Funds					
NHSE Covid funding	—	683,231	(683,231)	—	—
HMRC Job Retention Scheme	—	12,018	(12,018)	—	—
City-wide Education Programme	12,138	—	(1,471)	—	10,667
Funding from Clinical Commissioning Group for various specific projects	26,369	—	(5,467)	—	20,902
Other restricted funds	184,067	273,185	(207,819)	(12,785)	236,648
	12,886,778	13,663,818	(12,386,630)	—	14,163,966

15 Restricted funds (continued)

The specific purposes for which the funds are to be applied are as follows:

♦ ***St Gemma's Hospice general funds***

This fund represents the net assets of St Gemma's Hospice, which are not otherwise specifically restricted to purposes other than the general running and operation of the Hospice.

♦ ***St Gemma's Hospice earmarked funds***

These funds represent monies set aside out of funds available to the hospice by its trustees for future maintenance and renovation work, for staff development needs and to support the ongoing service development needs of the hospice.

♦ ***St Gemma's Hospice tangible fixed assets fund***

This fund represents the net book value of the tangible fixed assets used in the day-to-day work of the hospice.

♦ ***NHSE Covid funding***

This fund represent the funding restricted towards the Hospice providing patient care to support the NHS Covid-19 response.

♦ ***HMRC Job Retention Scheme fund***

These funds represented funds received under the Government's Coronavirus Job Retention Scheme.

♦ ***City-wide Education Programme***

These funds are restricted to support the City-Wide Education programme, which was set up to improve the provision of palliative care across the city of Leeds.

♦ ***St Gemma's Hospice Clinical Commissioning Group funds***

These funds represent monies received from the Clinical Commissioning Group for specified projects.

♦ ***Other funds for St Gemma's Hospice***

These represent monies given towards specific projects or purposes within St Gemma's Hospice.

The funds held by St Gemma's Hospice are for use specifically for the purposes of providing palliative care. As such funds should be deemed restricted in the consolidated accounts regardless of how they have been classified in the accounts of St Gemma's Hospice.

The transfers between funds represent:

- ♦ expenditure on capital items; and
- ♦ the ring-fencing of amounts from the hospice general funds into hospice designated funds.

16 Designated funds

The income funds of the Charity included designated funds which had been set aside out of unrestricted funds by the trustees for specific purposes.

Group and Charity	At 1 April 2022 £	Transfer from Sisters of the Cross and Passion (note 24) £	New designation £	Utilised/ released £	At 31 March 2023 £
Future healthcare of Sisters	16,000,000	—	—	(3,000,000)	13,000,000
Crisis donations	155,305	—	—	(18,607)	136,698
Programme related investments fund	133,645	—	5,594	—	139,239
	16,288,950	—	5,594	(3,018,607)	13,275,937

Group and Charity	At 1 April 2021 £	Transfer from Sisters of the Cross and Passion (note 24) £	New designation £	Utilised/ released £	At 31 March 2022 £
Future healthcare of Sisters	—	19,000,000	—	(3,000,000)	16,000,000
Crisis donations	—	160,305	—	(5,000)	155,305
Programme related investments fund	—	134,646	—	(1,001)	133,645
	—	19,294,951	—	(3,006,001)	16,288,950

The future healthcare of Sisters fund consists of monies which the Trustees set aside in order to provide for the Sisters in later life. The calculations, based on actuarial methods, indicated that £16 million is needed to be set aside in order to provide £20,000 per annum for Sisters over 65 years of age and, because of greater health needs, £30,000 to £40,000 per annum for Sisters over 75 years of age and £40,000 to £50,000 per annum for those over 90 years of age. As a result of investment losses incurred during the year, the trustees have released £3 million from the designated retirement fund in order to ensure that the charity's free reserves are not in deficit. These funds have been re-designated subsequent to the year-end following the receipt of £9,750,000 from the Sisters of the Cross and Passion Charitable Trust (Charity Registration Number 1038483), the Charity's predecessor charity.

The crisis donations fund consists of monies which the trustees set aside from the proceeds of the disposal of a property in Liverpool. The fund will be used to fund donations to projects, run by others, which are trying to alleviate the suffering of asylum seekers, the homeless and crisis situations.

The programme related investments fund has been designated to represent the carrying value of the Charity's programme related investments. The amount has been set aside from the Charity's general funds in recognition of the fact that the assets have been invested in Oikocredit International Share Foundation and therefore cannot be regarded as funds that would be available to meet future contingencies.

17 Tangible fixed assets fund

Group and Charity	2023 Total £	2022 Total £
At 1 April 2022	26,022,639	—
Transfer from Sisters of the Cross and Passion (note 24)	—	15,465,359
Net movement in year	(396,754)	10,557,280
At 31 March 2023	25,625,885	26,022,639

The tangible fixed assets fund represents the net book value of the tangible fixed assets excluding those used by St Gemma's Hospice. A decision was made to separate this fund from the other funds of the Group and Charity in recognition of the fact that the tangible fixed assets are essential to the day to day work of the Group and Charity and as such their value should not be regarded as funds that would be realisable with ease, in order to meet future contingencies.

18 Analysis of net assets between funds

Group	General fund £	Tangible fixed assets fund £	Designated funds £	Restricted funds £	Total 2023 £
Fund balances at 31 March 2023 are represented by:					
Tangible fixed assets	—	25,625,885	—	2,556,918	28,182,803
Investments	(128,041)	—	13,139,239	6,248,718	19,259,916
Net current assets	1,157,111	—	136,698	6,433,367	7,727,176
Total net assets	1,029,070	25,625,885	13,275,937	15,239,003	55,169,895

Group	General fund £	Tangible fixed assets fund £	Designated funds £	Restricted funds £	Total 2022 £
Fund balances at 31 March 2022 are represented by:					
Tangible fixed assets	—	26,022,639	—	2,563,839	28,586,478
Investments	246,336	—	16,133,645	6,746,073	23,126,054
Net current assets	978,474	—	155,305	4,854,054	5,987,833
Total net assets	1,224,810	26,022,639	16,288,950	14,163,966	57,700,365

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18 Analysis of net assets between funds (continued)

Charity	General fund £	Tangible fixed assets fund £	Designated funds £	Restricted funds £	Total 2023 £
Fund balances at 31 March 2023 are represented by:					
Tangible fixed assets	—	25,625,885	—	—	25,625,885
Investments	(128,040)	—	13,139,239	—	13,011,199
Net current assets	1,157,110	—	136,698	—	1,293,808
Total net assets	1,029,070	25,625,885	13,275,937	—	39,930,892

Charity	General fund £	Tangible fixed assets fund £	Designated funds £	Restricted funds £	Total 2022 £
<i>Fund balances at 31 March 2022 are represented by:</i>					
<i>Tangible fixed assets</i>	—	26,022,639	—	—	26,022,639
<i>Investments</i>	246,335	—	16,133,645	—	16,379,980
<i>Net current assets</i>	978,475	—	155,305	—	1,133,780
<i>Total net assets</i>	<i>1,224,810</i>	<i>26,022,639</i>	<i>16,288,950</i>	<i>—</i>	<i>43,536,399</i>

The total unrealised gains as at 31 March 2023 constitute movements on revaluation and are as follows:

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Unrealised gains included above:				
On investments	5,753,187	7,921,850	4,888,531	6,233,009
Total unrealised gains at 31 March 2023	5,753,187	7,921,850	4,888,531	6,233,009
Reconciliation of movements in unrealised gains (losses)				
Unrealised gains at 1 April 2022	7,921,850	—	6,233,009	—
Transfer from Sisters of Cross and Passion	—	8,121,920	—	6,679,730
Less: in respect of disposals in the year	(1,053,445)	(878,181)	(548,148)	(881,360)
Net (losses) gains arising on revaluation in the year	(1,115,218)	678,111	(796,330)	434,639
Total unrealised gains at 31 March 2023	5,753,187	7,921,850	4,888,531	6,233,009

19 Pension commitments***Charity:***

The Charity offers its employees membership of a defined contribution pension scheme administered by the National Employment Savings Trust (NEST). Contributions to the scheme are debited to the statement of financial activities in the year in which they are payable to the scheme. The assets of the scheme are held by an independent corporate trustee, whose activities are governed by the National Employment Savings Trust Order 2010, made by the Secretary of State in exercise of powers confirmed under the Pensions Act 2008.

St Gemma's Hospice operates two pension schemes:**◆ National Health Service Pension Scheme**

A defined benefit scheme operated by the National Health Service Superannuation Scheme, which is only available to staff who have previously contributed to the scheme. The administration of the scheme is dealt with by the National Health Service Pension agencies. Contributions to this scheme are paid in respect of current service, and there is no liability to the hospice in respect of past service.

◆ Group Personal Pension Scheme

In addition there is a Group Personal Pension Scheme, which is a defined contribution pension scheme, administered by Standard Life which is available to all employees.

The charge to the consolidated statement of financial activities of £699,848 (2022 – £665,268) represents contributions to funds during the year. Contributions payable to the schemes at the year-end date totalling £40,862 (2022 – £27,219) are included in creditors.

20 Leasing commitments***Operating leases***

At 31 March 2023, the Group had the following total future minimum lease payments under non-cancellable operating leases relating to land and buildings and office equipment:

Group	Land and buildings		Office equipment	
	2023 £	2022 £	2023 £	2022 £
Within one year	416,318	443,736	9,401	9,401
Between one and five years	831,042	965,346	19,461	26,141
	1,247,360	1,409,082	28,862	35,542

The Charity had no leasing commitments at 31 March 2023 (2022 – none).

21 St Gemma's Hospice

The charity wholly owns a subsidiary, St Gemma's Hospice, a charitable company constituted as a company limited by guarantee, Charity Registration No. 1015941 and Company Registration No. 02773867 (England and Wales). The charitable company became a subsidiary of the charity on 1 April 2021, having previously been a subsidiary of Sisters of Cross and Passion. The charitable company operates a hospice in Leeds providing palliative care, treatment or relief of people with active, progressive and advanced illnesses without regard to their means, culture, faith or belief. A summary of its results for the year is shown below. Audited accounts will be filed with both the Registrar of Companies and the Charity Commission.

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2023 £
Income:				
Donations, legacies and trusts	4,417,622	—	249,220	4,666,842
Other trading activities	5,056,542	—	—	5,056,542
Investment income	195,036	—	—	195,036
Charitable activities	5,113,343	—	27,535	5,140,878
Total income	14,782,543	—	276,755	15,059,298
Expenditure:				
Cost of raising funds	4,274,397	115,787	—	4,390,184
Charitable activities	8,338,285	605,495	184,917	9,128,697
Total expenditure	12,612,682	721,282	184,917	13,518,881
Losses on investments	(465,381)	—	—	(465,381)
Net income (expenditure) before transfers	1,704,480	(721,282)	91,838	1,075,036
Transfers between funds	(735,289)	961,667	(226,378)	—
Net movement in funds	969,191	240,385	(134,540)	1,075,036
Reconciliation of funds				
Fund balances at 1 April 2022	10,246,759	3,648,990	268,217	14,163,966
Fund balances at 31 March 2023	11,215,950	3,889,375	133,677	15,239,002

22 St Gemma's Hospice Services Limited

St Gemma's Hospice has a wholly owned subsidiary, St Gemma's Hospice Services Limited, a company incorporated in the United Kingdom and registered in England and Wales Company No. 03739423. The company undertakes trading activities including the sale of goods and the provision of room hire. A summary of its trading results for the year is shown below, the company donates its taxable profit to St Gemma's Hospice under Gift Aid. Audited accounts will be filed with the Registrar of Companies.

	2023 £	2022 £
Profit and loss account		
Turnover	49,953	50,814
Cost of sales	(17,281)	(20,353)
Gross profit	32,672	30,461
Administrative expenses	(846)	(691)
Management charge	(21,247)	(20,200)
Operating profit	10,579	9,570
Amount gift aided to St Gemma's Hospice	(10,579)	(9,570)
Retained in subsidiary	—	—
Aggregate capital and reserves	2	2

23 Ultimate control

The Charity, which is constituted as a Charitable Incorporated Organisation, was controlled throughout the period by St Paul's Province of the Sisters of the Cross and the Passion by virtue of the fact that the members of the Congregation appoint the Trustees. The Province does not hold any assets, incur liabilities or enter into any transactions in its own right.

24 Transfer from Sisters of the Cross and Passion

On 1 April 2021, certain of the activities, assets and liabilities of the Sisters of the Cross and Passion (Charity Registration No. 1038483) (England and Wales) were transferred to the Sisters of the Cross and Passion CIO in accordance with a legal transfer of undertaking deed dated 31 March 2021. The net assets transferred at 1 April 2021 comprised:

	1 April 2021 £
Tangible fixed assets (note 11)	
. Cost	19,790,592
. Depreciation	(4,325,233)
	15,465,359
Fixed asset investments (including cash held by investment managers of £466,935) (note 12)	18,762,634
Debtors (note 13)	10,501
Cash at bank and in hand	1,203,287
Creditors: amounts falling due within one year (note 14)	(224,728)
	35,217,053

24 Transfer from Sisters of the Cross and Passion (continued)

The assets and liabilities that were transferred were represented by the following funds:

	1 April 2021 £
Tangible fixed assets fund (note 17)	15,465,359
General funds	456,739
Restricted funds (note 15)	4
Designated funds (note 16)	19,294,951
	35,217,053

During the year ended 31 March 2022, further assets of £8,622,195 were transferred from the Sisters of the Cross and Passion, Charity Registration No. 1038483. These consisted of tangible fixed assets at a net book value of £8,508,015 (cost of £10,066,209, less depreciation of £1,558,194) and cash at bank of £114,180.

In addition, a donation of £1,450,000 was received from the Sisters of the Cross and Passion in relation to the proceeds from the sale of a freehold property in London.

25 Related parties

During the year ended 31 March 2023, the charity made donations amounting to £100,000 (2022 – £nil) to the Sisters of the Cross and Passion to cover legal fees, utility bills and security costs relating to St Gabriel's Hall and the Imani Centre. This property was held for sale by the predecessor charity during the year ended 31 March 2023 and, following the year end, the property was sold resulting in donations from Sisters of the Cross and Passion as disclosed in note 27.

Other than the transactions detailed above and in notes 10 and 24, there are no related party transactions that require disclosure (2022 – none).

26 Taxation

The Sisters of the Cross and Passion CIO is a registered charity and, therefore, is not liable to income tax or corporation tax on income or gains derived from its charitable activities, as they fall within the various exemptions available to registered charities.

The trading subsidiary of St Gemma's Hospice is liable to corporation tax on its taxable profits. Current tax, including UK corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

27 Post balance sheet events

Following the year end, the Charity received donations from the Sisters of the Cross and Passion Charitable Trust (Charity Registration Number 1038483), its predecessor charity, amounting to £9,750,000. These donations represented the transfer of the majority of proceeds arising from the sale of St Gabriel's Hall, formerly leased to the University of Manchester for use as an all-female hall of residence on a peppercorn rent, and the adjoining Imani Centre, which was completed on 5 July 2023. These buildings had been retained by the predecessor charity when the majority of its other assets and liabilities were transferred to the charity on 1 April 2021.

28 Liability of members

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and have no personal responsibility for settling its debts and liabilities.