

CHARITY NUMBER: 229394

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR
THE SISTERS OF THE BLESSED SACRAMENT
FOR THE YEAR ENDED 31 DECEMBER 2023**

THE SISTERS OF THE BLESSED SACRAMENT

CONTENTS

	PAGE
Legal and Administrative Information	1
Trustees' Report	2
Statement of Trustees' Responsibilities	5
Report of the Independent Examiners	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9

THE SISTERS OF THE BLESSED SACRAMENT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Marie Joan Fulgoney (Sister Mary Andrew)
Joan Forristal (Sister Mary Patrick)
Mary Catherine Murphy (Sister Catherine)
Zita Fogarty (Sister Zita)

Charity number 229394

Principal address Upper Beeding
Steyping
West Sussex
BN44 3TF

Independent Examiner Mark Cummins FCCA
TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyping
West Sussex
BN44 3TN

Bankers Barclays Bank Plc
139 North Street
Brighton
East Sussex
BN44 3TN

Lloyds Bank
41-43 South Street
West Sussex
BN11 3AU

Solicitors Dean Wilson LLP
Ridgeland House
165 Dyke Road
Brighton
East Sussex
BN3 1TL

Investment advisors Greenbank
30 Gresham Street
London
EC2V 7QN

THE SISTERS OF THE BLESSED SACRAMENT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their report for the year ended 31 December 2023 under the Charities Act 2011, together with the audited accounts for the year, and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities Statement of Recommended Practice 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is governed by a Trust Deed and by the Constitutions of the Congregation of the Blessed Sacrament.

THE TRUSTEES:

The Trustees are appointed from within the Religious Congregation.

The Trustees of the Charity during the year were as follows:

Marie Joan Fulgoney (Sister Mary Andrew)
Joan Forristal (Sister Mary Patrick)
Catherine Murphy (Sister Mary Catherine)
Zita Fogarty (Sister Mary Zita)

The discretion of appointment and withdrawal of Trustees is the responsibility of the Superior General of the Congregation of the Blessed Sacrament and the General Council of the Congregation.

The Superior General is Sister Jailde Soares de Araujo, who is currently residing at 113 Avenue Victor Hugo, 26000 Valence - France.

THE SISTERS OF THE BLESSED SACRAMENT:

The Sisters of the Blessed Sacrament are the English region of The Congregation of the Blessed Sacrament, based in Valence, France. The Sisters of the Blessed Sacrament maintain the Sisters of the Blessed Sacrament in two Community Houses (Upper Beeding and Henfield). They also provide funds for various religious and charitable causes.

THE SISTERS OF THE BLESSED SACRAMENT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

MISSION STATEMENT:

The Sisters arrived from France in 1903 and opened the school known as The Towers Convent School. Following the closure of the school in July 2020, the Sisters of The Blessed Sacrament, signed a lease with the Trustees of Steyning Grammar School Foundation on the 6th July 2020. The Lease will be for the educational and school purposes of the young people of the community in and around the area of Steyning and those in any other catchment area of other local schools in West Sussex who may wish to attend The Towers.

The Sisters aim to carry on supporting children and young people, based on the educational vision of Blessed Peter Vigne, the founder of the Order, whose vision is captured in their mission statement:

As a Gospel centered Eucharistic community, we:

- strive to build a loving environment, which enables all to grow in the knowledge and love of God and of each other;
- where each individual will be equally valued:
- and by supporting the ethos of Steyning Grammar School where all may
- flourish, academically and personally, developing their own talents and valuing the unique gifts of those around them.

AIMS OBJECTIVES, AND ACTIVITIES:

The main aims of the Charity are:

- the advancement of religion
- education - one Sister currently involved full-time teaching
- relief and support of those in need especially Sisters working in overseas missions
- the support of the religious work carried out by the members of the Congregation particularly in:
 - parish ministry
 - hospital chaplaincy
 - support to those in Care Homes and Nursing Homes
 - support to the housebound and vulnerable lonely people.
- Encouraging and supporting the provision of worship within the wider community and the school, particularly in promoting Christian Union groups.

Since the closure of The Towers school in July 2020, the Sisters have continued to be involved in education by voluntary offering their teaching experience to support the students of Steyning Grammar School.

The Governors, Staff and Parents of Steyning Grammar School are very respectful of The Towers ethos and values and welcome the pastoral support and involvement of the Sisters.

THE SISTERS OF THE BLESSED SACRAMENT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Risk Management:

The Trustees have considered the main risks to which the charity is exposed, in particular those relating to the specific operational areas of the charity, its investments, and its finances. The Trustees believe that by monitoring reserve levels, by ensuring controls exist over expenditure and by reviewing the operational and business risks faced by the charity, they have put in place effective systems to mitigate those risks

SAFEGUARDING:

The Trustees and members of the Charity fully comply with the Safeguarding Policies of Steyning Grammar School and all have had D.B.S. checks. Since the closure of the school all school records pertaining to staff and students have been transferred to an archive data company, in compliance with G.D.P.R.

FINANCIAL ACTIVITIES AND RESULTS:

The Trustees consider that the charity's assets are available and adequate to fulfil the obligations of the charity

RESERVES

The total reserves at 31 December 2023 were £3,842,805 (2022: 3,933,159) of which £604,143 (2022: 597,569) has been designated for the Aged Sisters Fund as set out in note 15. Free reserves totaled £466,750 (2022: £448,606). These funds are sufficient to meet the future requirement of the charity.

DICLOSURE OF INFORMATION TO INDEPENDENT EXAMINERS:

The Trustees have confirmed that there is no information of which they are aware and which is relevant to the independent exam that has been withheld from the independent examiners.

Approved by the Board of Trustees of the Sisters of the Blessed Sacrament on 29/12/23 and signed on its behalf by:

Signed on behalf of the Trustees



Joan Forristal (Sister Mary Patrick)

Trustee

THE SISTERS OF THE BLESSED SACRAMENT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees of The Sisters of the Blessed Sacrament are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard in the UK and Republic of Ireland'.

Charity law 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 of the incoming resources and application of resources, including the income and expenditure of the charity for that year.

In preparing these accounts the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities' SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

The trustees are responsible for keeping adequate 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, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the 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 SISTERS OF THE BLESSED SACRAMENT

REPORT OF THE INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS

Independent examiner's report to the trustees of The Sisters of the Blessed Sacrament

I report on the accounts of the Charity for the year ended 31 December 2023, which are set out below.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (1) Accounting records were not kept in respect of the Charity; or
- (2) The accounts do not accord with those records; or
- (3) The accounts do not comply with the accounting requirements of the 2011 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting of charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mark Cummins FCCA

for and on behalf of

TC Group

Office: Steyning, West Sussex

Dated:

29 October 2024

THE SISTERS OF THE BLESSED SACRAMENT

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	UNRESTRICTED FUNDS	DESIGNATED FUNDS	TOTAL 2023	TOTAL 2022
		£	£	£	£
INCOME FROM:					
Donations and legacies	6	49,448	-	49,448	56,383
Other trading activities	7	55,722	-	55,722	45,722
Investments	8	22,494	6,574	29,068	13,523
Other income	9	21,926	-	21,926	21,514
Total income		149,590	6,574	156,164	137,142
EXPENDITURE ON:					
Raising funds		8,017	-	8,017	11,125
Charitable activities		249,367	-	249,367	241,187
Total expenditure	10	257,384	-	257,384	252,312
Net income/(expenditure) before transfers and investment gains/(losses)		(107,794)	6,574	(101,220)	(115,170)
Gains/(losses) on investments	13	10,866	-	10,866	(64,782)
Net income/(expenditure) and movement in funds		(96,928)	6,574	(90,354)	(179,952)
Fund balances brought forward		3,335,590	597,569	3,933,159	4,113,111
Fund balances carried forward	15	3,238,662	604,143	3,842,805	3,933,159

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

The notes on page 9 to 17 form part of these accounts.

THE SISTERS OF THE BLESSED SACRAMENT

BALANCE SHEET

AS AT 31 DECEMBER 2023

		2023	2022
	Notes	£	£
FIXED ASSETS			
Tangible Assets	12	2,322,239	2,452,523
Investments	13	449,673	432,461
		<u>2,771,912</u>	<u>2,884,984</u>
CURRENT ASSETS			
Cash at bank and in hand		1,066,719	1,050,892
Accrued income		6,574	-
		<u>1,073,293</u>	<u>1,050,892</u>
CURRENT LIABILITIES			
Creditors due within one year	14	(2,400)	(2,717)
NET CURRENT ASSETS		<u>1,070,893</u>	<u>1,048,175</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,842,805</u>	<u>3,933,159</u>
NET ASSETS		<u>3,842,805</u>	<u>3,933,159</u>
REPRESENTED BY:			
UNRESTRICTED FUNDS			
General funds	15	3,238,662	3,335,590
Designated funds	15	604,143	597,569
		<u>3,842,805</u>	<u>3,933,159</u>

The accounts were approved by the board and signed on their behalf by:



Joan Forristal (Sister Mary Patrick)
Trustee

Date: 29th October 2024
Charity number: 229394

THE SISTERS OF THE BLESSED SACRAMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 STATUTORY INFORMATION

The charity is governed by a Trust Deed and by the rules of the Congregation of the Blessed Sacrament. The principal address and charity number are detailed in the Legal and Administrative Information.

2 ACCOUNTING POLICIES

2.1 Basis of preparation

The financial statements have been prepared in accordance with the Charities' Statement of Recommended Practice (SORP (FRS102)) and Financial Reporting Standard 102.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy.

The accounts are presented in Sterling and rounded to the nearest £1.

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

2.2 Income

Investment income and other trading activity income is accounted for on an accruals basis.

Donations, legacies, grants and other voluntary income are accounted for as and when entitlement arises, the amount can be reliably measured and the economic benefit is considered probable.

Where a donor or an appeal has imposed restrictions the income is credited to a restricted fund.

2.3 Expenditure

Expenditure is accounted for on an accruals basis with irrecoverable VAT included with the item to which it relates.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

THE SISTERS OF THE BLESSED SACRAMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2 ACCOUNTING POLICIES

cont'd

2.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Freehold land is not depreciated

Freehold buildings - 15-50 years straight line

Fixtures, fittings and equipment - 20% and 25% straight line

Computer equipment - 33% straight line

Motor vehicles - 25% reducing balance

Minor items of capital expenditure up to £1,000 are written off to the Statement of Financial Activities as incurred.

2.5 Investments

Listed investments are included at fair value as at the balance sheet date. Unrealised gains and losses arising on revaluation are credited or charged to the Statement of Financial Activities and are allocated to the appropriate fund according to the ownership of the underlying assets.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The trustees seek to use short and medium term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

2.7 Debtors

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

2.8 Creditors and provisions

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

THE SISTERS OF THE BLESSED SACRAMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2 ACCOUNTING POLICIES

cont'd

2.9 Fund accounting

Unrestricted funds comprise those funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds comprise those funds set aside by the trustees out of general funds for specific purposes or projects.

2.10 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised where the revision affects only that year, or in the year of the revision and future years where the revision affects both current and future years.

a. Critical accounting estimates and assumptions

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

i) Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 12 for the carrying amount of the property plant and equipment, and note 2.4 for the useful economic lives for each class of assets.

ii) Impairment of debtors

The charity makes an estimate of the recoverable value of trade and other debtors. When assessing impairment of trade and other debtors, management considers factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience.

THE SISTERS OF THE BLESSED SACRAMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

3 TURNOVER

The turnover of the charity is wholly attributable to the objects of the charity as stated in the Trustees' Report and is earned entirely within the UK.

4 NET INCOME/(EXPENDITURE)

This is stated after charging:	2023	2022
	£	£
Depreciation	130,284	130,172
Independent examiners fees	2,400	2,700

5. TAXATION

The Sisters of the Blessed Sacrament is a Registered Charity (number: 229394). All activities are undertaken to fulfil the primary objectives of the charity and are therefore exempt under PART 10 of the Income Tax Act 2007 and section 256 of the Chargeable Gains Act 1992.

6 INCOME FROM DONATIONS AND LEGACIES

	UNRESTRICTED	DESIGNATED	TOTAL 2023	TOTAL 2022
	£	£	£	£
Donations and gifts (including Sisters pension benefits)	49,448	-	49,448	56,383
	49,448	-	49,448	56,383

7 INCOME FROM OTHER TRADING ACTIVITIES

	UNRESTRICTED	DESIGNATED	TOTAL 2023	TOTAL 2022
	£	£	£	£
Lettings income – school premises	55,722	-	55,722	45,722
	55,722	-	55,722	45,722

THE SISTERS OF THE BLESSED SACRAMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

8 INCOME FROM INVESTMENTS

	UNRESTRICTED	DESIGNATED	TOTAL 2023	TOTAL 2022
	£	£	£	£
Dividends from listed investments	11,534	-	11,534	10,703
Interest receivable	10,960	6,574	17,534	2,820
	<u>22,494</u>	<u>6,574</u>	<u>29,068</u>	<u>13,523</u>

9 OTHER INCOME

	2023 £	2022 £
Other Income	853	-
Department for Work and Pension and Teachers Pension income	<u>21,073</u>	<u>21,514</u>
	<u>21,926</u>	<u>21,514</u>

10 ANALYSIS OF EXPENDITURE

	DEPRECIATION £	OTHER COSTS £	TOTAL 2023 £	TOTAL 2022 £
Cost of raising funds:				
Financing costs	-	8,017	8,017	11,125
Total cost of raising funds	<u>-</u>	<u>8,017</u>	<u>8,017</u>	<u>11,125</u>
Charitable expenditure:				
Welfare	-	70,381	70,381	71,776
Premises	130,284	41,121	171,405	160,509
Support and governance	-	7,581	7,581	8,902
Total charitable expenditure	<u>130,284</u>	<u>119,083</u>	<u>249,367</u>	<u>241,187</u>
Total expenditure	<u>130,284</u>	<u>127,100</u>	<u>257,384</u>	<u>252,312</u>

Analysis of support and governance costs:

	TOTAL 2023 £	TOTAL 2022 £
Governance costs:		
Independent examiners fees	<u>2,400</u>	<u>2,700</u>
Total governance costs	<u>2,400</u>	<u>2,700</u>
Other support costs	<u>5,181</u>	<u>6,202</u>
	<u>7,581</u>	<u>8,902</u>

THE SISTERS OF THE BLESSED SACRAMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

11 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES PERIOD ENDED 31 DECEMBER 2022

	Note	UNRESTRICTED FUNDS £	DESIGNATED FUNDS £	TOTAL 2022 £
INCOME FROM:				
Donations and legacies	6	56,363	-	56,363
Other trading activities	7	45,722	-	45,722
Investments	8	12,736	787	13,523
Other income		21,514	-	21,514
Total income		136,355	787	137,142
EXPENDITURE ON:				
Raising funds		11,125	-	11,125
Charitable activities		241,187	-	241,187
Total expenditure	11	252,312	-	252,312
Net income/(expenditure) before transfers and investment		(115,957)	787	(115,170)
Gains/losses on investments	13	(64,782)	-	(64,782)
Net movement in funds		(107,987)	787	(105,702)
Fund balances brought forward		3,516,329	596,782	4,113,111
Fund balances carried forward	15	3,335,590	597,569	3,933,159

THE SISTERS OF THE BLESSED SACRAMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

12 TANGIBLE FIXED ASSETS

	FREEHOLD PROPERTY £	MOTOR VEHICLES £	TOTAL £
Cost			
At 1 January 2023 & 31 December 2023	4,974,404	12,830	4,987,234
Depreciation			
At 1 January 2023	2,532,306	2,405	2,534,711
Charge for year	127,678	2,606	130,284
At 31 December 2023	2,659,984	5,011	2,659,995
Net Book Value			
At 31 December 2023	2,314,420	7,819	2,322,239
At 31 December 2022	2,442,098	10,425	2,452,523

The charity rents part of its main site to a local educational establishment. The fair value of the component that is rented cannot be measured reliably, and therefore under FRS 102 it has not been accounted for as an investment property. The entire property has continued to be accounted for as land and buildings within tangible fixed assets.

13 INVESTMENTS

	2023 £	2022 £
Fair value		
At 1 January 2023	432,461	496,898
Additions	55,285	65,565
Disposals	(48,237)	(69,607)
Unrealised gains/(losses)	10,164	(60,395)
At 31 December 2023	449,673	432,461

The net gain on investments for the year of £10,866 is comprised of unrealised gains of £10,164 and realised gains of £702. The net loss on investments during 2022 of £64,782 is comprised of unrealised losses of £60,395 and realised losses of £4,387.

Analysis of investments

	2023 £	2022 £
Fair value carried forward	449,673	432,461
Historical cost	407,695	407,695

THE SISTERS OF THE BLESSED SACRAMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

14 CREDITORS: due within one year

	2023	2022
	£	£
Accruals	2,400	2,717
	2,400	2,717

15 SUMMARY OF FUND MOVEMENTS

	AT 1 JANUARY 2023	INCOME	EXPENSES	GAINS/ (LOSSES)	AT 31 DECEMBER 2023
General reserves	3,335,590	149,590	(257,384)	10,866	3,238,662
Aged Sisters Fund	597,569	6,574	-	-	604,143
	3,933,159	156,164	(257,384)	10,866	3,842,805

General reserves: These are funds to be spent or applied at the discretion of the Trustees to further any of the charity's objectives.

Designated funds: Aged Sisters Fund - This fund is deposited for use when a Blessed Sacrament Sister of the region of England/Ireland requires additional care, hospitalisation or medical help.

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS - 2023

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	TOTAL
	£	£	£
Fixed assets	2,771,912	-	2,771,912
Current assets	469,150	604,143	1,073,293
Creditors: less than one year	(2,400)	-	(2,400)
	3,238,662	604,143	3,842,805

THE SISTERS OF THE BLESSED SACRAMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS - 2022

cont'd

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	TOTAL
	£	£	£
Fixed assets	2,884,984	-	2,884,984
Current assets	453,323	597,569	1,050,892
Creditors: less than one year	(2,717)	-	(2,717)
	3,335,590	597,569	3,933,159

17 RELATED PARTIES

The Trustess are all Sisters of the Congregation and received no remuneration for their services to the charity. However, all Trustees reside in the charity's Community Houses and are sustained by the charity on the same terms as the other Sisters.

There were no related party transactions during 2023 or 2022.

18 CONTROL

The charity is controlled by its trustees.