

CHARITY ADMINISTERED IN CONNECTION WITH THE SOCIETY OF CATHOLIC MEDICAL MISSIONARIES

England & Wales · Charity number 232742

Details

Other names	TWO CHARITIES ADMINISTERED IN CONNEXION WITH THE SOCIETY OF CATHOLIC MEDICAL MISSIONARIES, DISTRICT ENGLAND, MEDICAL MISSION SISTERS
Status	Registered
Legal form	Trust
Registered	1964-08-06
Register	View on the Charity Commission register

Contact

Address	109 Clitherow Avenue London W7 2BL
Phone	02085671504
Email	mmsukoffice@aol.co.uk
Website	medicalmissionsisters-uk.org

Activities

Objects: CHARITABLE PURPOSES IN CONNECTION WITH THE ROMAN CATHOLIC RELIGION

Activities: The mission of the Society is to promote health and to relieve suffering The sisters search with others for appropriate ways to relieve suffering and to transform situations that put the health and well-being of people and the planet at risk.- Social Justice & Peace networking- Publicity, fundraising & communications- Participation in mission in England- Care of sisters resident in England

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-06-30	£265,666	£460,444	-	-
2023-06-30	£223,680	£159,486	-	-
2022-06-30	£366,191	£259,714	-	-
2020-12-31	£325,130	£197,708	-	-
2019-12-31	£393,252	£297,778	-	-

Trustees

Name	Role	Appointed
SISTER LYNNE F ROOKER	Chair	
Sister Jyoti Premika Kujur		2016-12-10
Sister Marietta Natividad		2016-12-10
Sister Rita Syron		2016-12-10
Sister Simone Herrmann		2016-12-10

CHARITY ADMINISTERED IN CONNECTION WITH THE SOCIETY OF CATHOLIC MEDICAL MISSIONARIES

England & Wales - Charity number 232742

Accounts

The Society of Catholic Medical Missionaries

Annual Report and Financial Statements
For the year ended 30 June 2024

Charity Registration No: 232742

**The Society of Catholic Medical Missionaries
Annual Report of the Trustees
For the 30 June 2024**

Legal and Administrative Details

Full name

The Society of Catholic Medical Missionaries
(Commonly known as the Medical Mission Sisters-UK)
Registration Number 232742

**Medical Mission Sisters UK Trustees
as of 30 June 2024**

Chair of Trustees/Communications
Trustee/Treasurer
Trustee
Trustee
Trustee

Sister Lynne Rooker
Sister Rita Syron
Sister Marietta Natividad
Sister Simone Herrmann
Sister Jyoti Premika Kujur

MMS Society Coordinator

Sister Agnes Lanfermann

Administration Address

109 Clitherow Avenue
Hanwell
London
W7 2BL

Accountants

Moore Kingston Smith LLP
The Shipping Building
The Old Vinyl Factory
Blyth Road
Hayes, London
UB3 1HA

Principal Bankers

The Cooperative Bank
14 New Broadway
Ealing
London
W5 2XL

Solicitors

Stone King LLP
Boundary House, 91 Charterhouse St.
Barbican, London, EC1M 6HR

**The Society of Catholic Medical Missionaries
Annual Report of the Trustees
For the period ended 30 June 2024**

Structure, Governance and Management

The Society of Catholic Medical Missionaries (SCMM), known as the Medical Mission Sisters (MMS) is an international religious congregation of missionary sisters in the Catholic Church, founded in 1925.

The International Headquarters (Generalate) of the congregation is located in Acton, London, UK. There are professed 435 sisters around the world, of whom 18 are currently resident in the United Kingdom. The Congregation is governed by its own Constitution. The Congregation is divided into geographical regions, known as Units. One such Unit is Medical Mission Sisters UK.

The accounts accompanying this report are the accounts of the Charitable Trust in which the assets of Medical Mission Sisters UK are held. Charitable Trust Deed No.232742, dated 30th December 1963, governs the Trust. The accounts have been prepared in accordance with accounting standards and the Statement of Recommended Practice in "Accounting and Reporting by Charities" issued in March 2015.

Structure

Charitable Trust Deed No 232742, dated 30th December 1963, governs the Trust. The Trustees are appointed by the Society Coordinator (General Superior of the Congregation) from among Medical Mission Sisters in the UK who have appropriate qualities and skills. Charity Commission information is regularly downloaded and discussed by Trustees and staff members. Availability of suitable Medical Mission Sisters to become trustees is monitored by the Charity.

Governance and management

The Trustees are responsible for the overall management of the Charity and for care of the Sisters. Trustees met and corresponded with each other at least once a month in 2023-2024. Other sisters are co-opted to assist with publicity, fundraising for local and global mission communications and support of the sisters.

Training of Trustees and members

One Trustee is a member of the Conference of Religious for England and Wales as are other active members of the Unit. The Conference and the regional branch of the Conference is a helpful resource for advice and information.

During this period, the Trustee Treasurer and staff attended webinars on legal and financial matters organised by the Association of Provincial Bursars, Moore Kingston Smith and others.

Other Medical Mission Sisters have attended conferences and webinars associated with their professions and individual involvements.

Objectives

The mission of the Society is to relieve suffering and promote health. Together with those whose lives are affected by sickness, poverty and other forms of social exclusion the sisters search for appropriate ways to relieve suffering and to transform situations that put the health and well-being of people and the planet at risk.

Public Benefit:

In planning and carrying out the activities of the Charity, the Trustees have had regard to guidance of the Charity Commission regarding Public Benefit. Since the pandemic the total number of people estimated to be sleeping rough in UK increased with the largest total number and largest increase in London. This is mainly due to the general economic crisis. Charities receive less funding for supporting the homeless. Without this dedicated support and encouragement, homeless often have no other option than sleeping rough.

Activities

- Care of elderly or sick sisters resident in England and Wales.
- Participation in the NHS and several charitable services, especially those which reach out to people on the margins of society.

- Social Justice, peace and environmental networking - recognising the interconnection of these issues with respect to health and well-being.

Achievements and Performance

Care of the elderly sisters

The average age of the sisters in MMS-UK is 75, with a median age of 80 years. With age some of the sisters are becoming frailer, requiring more resources and time for their care. Sisters who are able assist elderly sisters with shopping and laundry and regularly visit those in sheltered housing and residential care according to the regulations of protection during the pandemic. Two sisters were in a residential care home supported by the Medical Mission Sisters. Mobility aids are provided for sisters who need them.

Publicity, Fundraising for mission and Communications

- A Newsletter was published in 2023-2024 with copies distributed to donors and to parishioners.
- Mindful of Data Protection issues and good practice, we continue to update the wishes of donors regarding receiving information and publications
- Periodic updating of our website/social media presence continues to provide information about Medical Mission Sisters, and our work.
- We endeavour to reduce our expenses by:
 - regularly updating the mailing list according to donors' wishes
 - encouraging communication with our donors by e-mail according to their wishes
 - we now send out the Newsletter in PD Format by email to most of our overseas readers and some of our UK readers.

The effectiveness of fundraising is decreasing because we no longer have many sisters able to do fundraising work. Many regular donors are ageing, and new donors are few.

We are grateful to long-term donors who leave us a legacy in their will. It is a blessing that the mission of health and healing is helped in this way. Income from Legacies has become irregular.

Social Justice, Peace and Environmental networking.

Sisters network with Justice, Peace, Environmental and Interfaith organisations, joining them in endeavours to work for a more just and peaceful world. They do this by joining local peace and justice groups, by correspondence and by joining in peaceful demonstrations to help create awareness of the various issues. Organisations with whom we network with are CAFOD, National Justice and Peace Network, Anti-Human Trafficking networks, Jesuit Refugee Services, Pax Christi and Climate Change Coalition.

Activities in UK

- One sister works as a senior doctor in a London hospital A&E department.
- One is a senior case worker with Hope for Southall Street Homeless caring for homeless people.
- Older Sisters are still involved in local charities and different local charitable activities: baking to support local allotments site, visiting and befriending the lonely in the neighbourhood and palliative patients as they approach the final stage of their life, offering wholistic support like massages to trafficked women in a safe house
- The Younger international community of sisters offers support to younger members of the international society to improve English language skills and exposure to the work of local charities like foodbanks and homeless day centres.

Impact of the involvements of the sisters:

One sister has continued to work throughout the pandemic in the NHS in a very busy A&E department. Homeless people are sometimes not well understood and doctors and nurses have difficulty in relating and managing them. As well as her major duties, our sister has been commissioned to develop a ground network of other homeless services such as GP surgeries, day centres, alcohol and drug services with the goal of better coordination and cooperation across the board. Leaflets for her colleagues help to sign-post patients to appropriate services. Together with NHS England she conducted a national pilot audit, reviews teaching materials and safe pathways that equips staff in other emergency departments with the necessary skills to support homeless patients in A&E better.

Journeying with those who are sleeping rough on the streets needs courage and perseverance. The sisters always work with reliable Charities, for example Hope for Southall Street Homeless and NGOs such as St.Mungo's. These charities run a local day centre that sees an increasing number of rough sleepers seeking food and support. The charities are searching for a suitable property to develop a combined day centre and hostel that would provide housing stability as a base to move on in their life ("housing first").

Our sisters of Indian background work mainly with Indian homeless people. Language and a knowledge of culture is vital to helping clients to decide what is best for them. Help is often needed regarding legal and immigration issues Some have been reconnected with their families and have returned home. This involvement has an impact when clients gradually get on to the road to legal status, or, to recovering from addiction and ill health and hopefully a normal life.

Much of the work the sisters do is being present to people who are sick or elderly, homeless or otherwise in difficult circumstances. Sometimes all that is needed is a chat, laugh and reminiscing over old times The sisters' listening and caring is certainly greatly appreciated. Sometimes they are able to help people to contact other services which may be available to them. Where this is not possible, they accompany people in their difficulties, helping them to cope: as with many other activities impact is measured not only in statistics but also in the quality of relationships and understanding that grow between people.

We engage in activities for social justice and the environment because of the dignity of each person and the gift of creation, our common home. Petitions, letter writing and meetings have resulted in major growth of awareness, legal developments in human rights and climate issues. We have contributed to these results, albeit in a small way.

Some Major Risk factors for MMS-UK

The trustees have assessed the major risks to which the charity is exposed and have established effective systems to mitigate those risks:

Ageing and decreasing of membership.

Young members of the charity are in the process of increasing their work with the younger generation to encourage new members.

Decreasing income is a combined result of diminishing membership and number of donors, and the present economic climate.

Sisters try to find new ways of fundraising and making the cause known. Every effort was made to attract donors and to control costs.

Trustees restructured the investment policy and relocated some of the funds to generate more income.

Future plans and activities

- Care of the elderly, frail and sick sisters will continue to be an important part of the activities of MMS.
- Sisters in the UK will continue their local involvements, as far as they are able, according to the activities listed in this Report.
- Review the future of the Charity and how to manage it in the future.

Given the age structure of the Membership, the Trustees have continued to affirm the sisters in their various charitable works and foresee that the sisters will continue in these ministries according to their health and energy, as the pandemic allows. The Trustees appreciate the fact that the sisters are a healing presence to people and to one another even when their activities are very limited.

The trustees plans to simplify the group structure which will involve moving all of the assets and liabilities of The Society of Catholic Medical Missionaries to a Society of Catholic Medical Missionaries CIO ("CIO"). The transfer of assets and liabilities began during 2024 and the aim is to transfer the remaining assets and liabilities during 2025 and close the charity.

In view of this, the trustees considers it appropriate to prepare the financial statements on a basis other than that of a going concern.

Financial Report for year to June 2024

A summary of the period's results can be found on page 10 of the accounts.

The Charity's total incoming resources for 2023-2024 amounted to £265,666 compared to £223,680 in 2023. Main sources of income were donations, subsidy from the Society's Generalate to support older Sisters and remuneration of two Sisters.

Resources expended during 2023-2024 from the General Fund were £116,445 which included the donation to overseas mission of the General Assembly. The Trustees acknowledge the ongoing support cost of Sisters in Residential care of £48,907. Included within other designated funds was a large transfer during the year of £295,092 to the as part of the process of merging two charities together into one CIO. In 2023-2024 total resources expended were £460,444.

The Society has no unpaid volunteers and received no donations in kind.

Financial position

The balance sheet shows total assets of £1,208,693. Fixed assets are tangible assets of £295,452 and investments of £88,082. Net current assets are £811,457.

Fund balances

General fund is £1,128,041 (of which £383,534 are tangible assets).

The **Reserve fund** is £65,900. This designated fund is enough to cover the support and work of the sisters in England. It can be used by decisions of the Trustees to assist cash flow when necessary. If used, it is to be replenished from free reserves as they accumulate. The Fund has been partially transferred along with the care fund to the new CIO. Trustees plan to merge the remainder of the Reserve Fund to the CIO. The state of the reserve fund is reviewed annually.

The **Care Fund** provides for the care needs of the elderly and sick sisters at home as well as in residential care. The Care Fund stands at £nil at the end of June 2025 due to it being transferred to the new CIO.

Reserves Policy

Medical Mission Sisters' policy is not to hold large free reserves in any Unit but, if possible, to make available to the General Administration a portion of available cash to benefit needy areas of the Society in its missionary work around the world.

Free reserves are those funds which are over and above our liabilities and the designated funds. If special purpose funds are needed in the UK these may be set up by the Trustees from free reserves, after dialogue with the General Administration.

Use of free reserves

The Society of Catholic Medical Missionaries (MMS-UK) Charitable Trust aims to support the sisters in their religious life and in their charitable works. To this end the Trust has expended resources for the spiritual and material well-being of the sisters as they go about their ministries. The Trustees have also authorised donations to certain charities which have similar aims to our Trust and with which sisters may be working.

Risk Management

The Trustees, with the one staff member, have identified the major risks facing the Charity, in particular the financial, operational and compliance controls in order to mitigate the risks faced by the Charity. A risk management review is carried out in January each year and is documented in the risk register, which is available for the annual audit and to the insurance company.

During 2023-2024 attention was given to continue developing a Data Protection Policy. Guidelines received in 2020 regarding a Safeguarding Policy were developed. Insurance premiums have been included in our insurance for Legal issues and Cybercrime and Fraud in 2023-2024.

Going concern

The trustees plan to simplify the group structure which will involve moving all the assets and liabilities of The Society of Catholic Medical Missionaries to the new CIO. The process of transferring assets is underway and expected to complete during 2025 resulting in the closure of the charity.

In view of this, the trustees consider it appropriate to prepare the financial statements on a basis other than that of a going concern

Investment powers and their authority

The Trustees, by Article 3 (1) of the Charitable Trust Deed, may "invest any money forming part of the Trust Fund by applying the same in the purchase of or at interest upon the security of such stocks funds securities land buildings chattels or other investments or property whatsoever nature and wherever situate and whether purchased for the production of income or for capital appreciation or for actual occupation use or enjoyment thereof as the Trustees see fit".

The Trustees are guided by policies of the Medical Mission Sisters regarding investments which require that funds be invested in ways which are consistent with its mission that is "in solidarity with those made poor, with the powerless and with those who are oppressed".

Trustees' responsibility with respect to the accounts

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland'.

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

- Select suitable accounting practices and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; and

The Trustees are responsible for keeping proper accounting records which 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. They are also responsible for the safeguarding of the assets of the Charity and, hence, for the taking of reasonable steps for the detection and prevention of fraud and other irregularities.

The Trustees wish to record the professionalism and dedication of their staff member, who is the Finance Officer, and the individual members of the congregation.

Audit information

So far as each of the Trustees is aware at the time the trustees' report is approved:

- a) There is no relevant information of which the auditors are unaware; and
- b) They have taken all steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

On behalf of the Trustees



**Lynne Rooker
Chair of Trustees**

The Society of Catholic Medical Missionaries

Independent Auditor's Report to the Trustees of The Society of Catholic Medical Missionaries

Opinion

We have audited the financial statements of The Society of Catholic Medical Missionaries for the year ended 30 June 2024 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 charity's affairs as at 30 June 2024 and of its incoming resources and application of resources for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Emphasis of matter - financial statements prepared on a basis other than going concern

We draw attention to 'note 1.2: Going Concern' of the financial statements which explains that the trustees intend to transfer all assets and liabilities of the charity to a new CIO and therefore do not consider it to be appropriate to adopt the going concern basis of accounting when preparing the financial statements.

Accordingly, the financial statements have been prepared on a basis other than that of a going concern, as described in 'note 1.2: Going Concern'. Our opinion is not modified in respect of this matter.

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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

The Society of Catholic Medical Missionaries

Independent Auditor's Report to the Trustees of The Society of Catholic Medical Missionaries (Continued)

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 requires us to report to you if, in our opinion:

- the information given in the Annual Report of the Trustees is inconsistent in any material respects with the financial statements; or
- the charity has not kept adequate accounting records; or
- the 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 trustees' responsibilities statement set out on page 6, the 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

The objectives of our audit in respect of fraud, are; to identify and assess the risks 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 to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and the Trustees.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the company and considered that the most significant is the Charities Act 2011.
- We obtained an understanding of how the charity complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

The Society of Catholic Medical Missionaries
Independent Auditor's Report to the Trustees of
The Society of Catholic Medical Missionaries (Continued)

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud (continued)

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. 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 any party other than the charity and charity's trustees as a body, for our audit work, for this report, or for the opinion we have formed.

Moore Kingston Smith LLP
Chartered Accountants
Statutory auditor

Moore Kingston Smith LLP
6th Floor
9 Appold Street
London
EC2A 2AP

Date:

Moore Kingston Smith LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006.

The Society of Catholic Medical Missionaries

Statement of Financial Activities For the year ended 30 June 2024

Unrestricted Funds						
	Note	General Fund £	Custodial Fund £	Other Designated Reserves £	Year to 30 June 2024 £	Year to 30 June 2023 £
Income from:						
Donations and legacies	2	49,801	-	46,613	96,414	47,056
Charitable activities						
Stipends and benefits		71,400	-	-	71,400	79,100
Stipends - Younger Members' Community		77,185	-	-	77,185	81,243
Investments	3	15,077	-	2,616	17,693	12,344
Other		2,974	-	-	2,974	3,937
Total income		<u>216,437</u>	<u>-</u>	<u>49,229</u>	<u>265,666</u>	<u>223,680</u>
Expenditure on:						
Charitable activities:						
Donations/Missions Expenses	4	105,645	-	48,907	154,552	149,586
Other	5	10,800	-	295,092	305,892	9,900
Total expenditure		<u>116,445</u>	<u>-</u>	<u>343,999</u>	<u>460,444</u>	<u>159,486</u>
Net income/(expenditure) before gains/losses on investments		99,992	-	(294,770)	(194,778)	64,194
Net (losses)/gains on investments	9	4,337	-	-	4,337	(35,243)
Net (expenditure)/income before transfers		<u>104,329</u>	<u>-</u>	<u>(294,770)</u>	<u>(190,441)</u>	<u>28,951</u>
Transfers Between Funds		-	-	-	-	-
Net movement in funds		104,329	-	(294,770)	(190,441)	28,951
Total funds brought forward at 1st July 2023	13	<u>1,023,712</u>	<u>1,050</u>	<u>360,670</u>	<u>1,385,432</u>	<u>1,356,481</u>
Total funds carried forward at 30th June 2024	13	<u><u>1,128,041</u></u>	<u><u>1,050</u></u>	<u><u>65,900</u></u>	<u><u>1,194,991</u></u>	<u><u>1,385,432</u></u>

There were no recognised gains or losses during the period other than the surplus/(deficit) for the period shown above. All the above results derive from continuing activities.

The accompanying notes form an integral part of these accounts.

The Society of Catholic Medical Missionaries
 Balance Sheet
 at 30th June 2024

	Note	June 2024 £	June 2024 £	June 2023 £	June 2023 £
Fixed assets					
Tangible assets	8		295,452		288,367
Investments	9		<u>88,082</u>		<u>118,745</u>
			383,534		407,112
Current assets					
Debtors	10	287		1,004	
Short term investments		337,847		329,977	
Cash at bank	11	486,775		694,201	
Cash in hand		<u>250</u>		<u>250</u>	
		825,159		1,025,432	
Creditors: Amounts falling due within one year	12	<u>(13,702)</u>		<u>(47,112)</u>	
Net current assets			<u>811,457</u>		<u>978,320</u>
Total assets less current liabilities			<u>1,194,991</u>		<u>1,385,432</u>
Net assets			<u><u>1,194,991</u></u>		<u><u>1,385,432</u></u>
Fund Balances					
General Fund (unrestricted)	13		1,128,041		1,023,712
Custodial Fund (unrestricted)	13		1,050		1,050
Other Designated Funds	13		65,900		360,670
Restricted Funds	13		<u>-</u>		<u>-</u>
			<u>1,194,991</u>		<u>1,385,432</u>

The accompanying notes form an integral part of these financial statements.

Approved and authorised for issue by the Trustees and signed on their behalf:

Simon Horne
 District England Treasurer

Lynne Raker
 District Co-ordinator

Date: *26/4/25*.....

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the year ended 30 June 2024

1 Accounting Policies

A summary of the principal accounting policies adopted, judgements and key sources of estimation uncertainty, is set out below:

1.1 Basis of Preparation

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

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The registered charity is a public benefit entity for the purposes of FRS 102 and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS 102)) and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared on the historical cost convention, and financial assets and liabilities measured at fair value.

1.2 Basis other than that of a going concern

The trustees plans to simplify the group structure which will involve moving all of the assets and liabilities of The Society of Catholic Medical Missionaries to a new CIO. The process of transferring assets is underway and expected to complete during 2025 resulting in the closure of the charity.

In view of this, the trustees considers it appropriate to prepare the financial statements on a basis other than that of a going concern.

1.3 Income

All income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably. Income is presented inclusive of any related tax credit.

Legacy income is recognised at the date of entitlement, which is deemed to be the earlier of the charity receiving notification of an impending distribution, or the legacy being received.

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the year ended 30 June 2024 (Continued)

1 Accounting Policies (continued)

1.4 Expenditure

Expenditure is included in the Statement of Financial Activities inclusive of any VAT which cannot be recovered. Expenditure is recognised on an accruals basis, once there is a legal or constructive obligation to transfer economic benefit 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.

Expenditure is allocated directly to the expenditure headings as far as practically possible to reflect the activities of the charity under the following activity headings:

Expenditure on charitable activities includes those direct costs and support costs relating to the pursuit of the charity's objectives. Staff costs are allocated to appropriate expenditure categories by reference to estimated time spent by staff on activities.

Other expenditure represents those items not falling into any other heading.

1.5 Foreign Currencies

Transactions are dealt with at the rate of exchange prevailing at the date of the transaction.

1.6 Taxation

The Society is a registered charity and as no trading activity is carried out, it is exempt from income and corporation taxes.

1.7 Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. All costs incurred in the purchase or enhancement of fixed assets is included.

Depreciation is provided on fixed assets when they are brought into use, at rates which will write off the cost of the assets over their useful effective lives.

The rates used are:

Freehold land and buildings	2.5% straight line
Furniture and equipment	25% straight line
Motor vehicles	20% straight line

Assets with a value exceeding £250 are capitalised in these accounts.

1.8 Fixed asset investments

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 statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year. The charity does not acquire put options, derivatives or other complex financial instruments.

1.9 Investment gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with bank, and other short-term liquid investments with original maturities of three months or less. Included within short term investments are other liquid investments with original maturities over three months.

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the year ended 30 June 2024 (Continued)

1 Accounting Policies (continued)

1.11 Financial instruments

Financial instruments are recognised in the charity's balance sheet then the charity becomes party to the contractual provisions of the instrument.

Basic financial assets and liabilities are initially recognised at transaction value and subsequently measured at amortised cost, using the effective interest rate method.

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss.

1.12 Fund Accounting

Unrestricted

General - funds are available to spend at the discretion of the trustees in furtherance of the objectives of the charity.

Designated - these are funds allocated by the Trustees and approved by the General Assembly for particular purposes.

Custodial - these are designated funds administered by District England on behalf of Districts overseas.

Restricted - these are funds that are only to be used for a specific purpose.

1.13 Exemptions for qualifying entities

The charity has taken advantage of the exemption from the requirements of Module 14: Statement of cash flows to prepare a statement of cash flows, under the Charities SORP 2019.

1.14 Critical accounting estimates and areas of judgement

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2	Income from donations and legacies	General Fund	Custodial Fund	Residential		Year to June 2024	Year to June 2023
				Care Fund	Restricted Fund		
		£	£	£	£	£	£
	Donations	49,801	-	46,613	-	96,414	47,056
	Legacies	-	-	-	-	-	-
	Fundraising and events	-	-	-	-	-	-
		<u>49,801</u>	<u>-</u>	<u>46,613</u>	<u>-</u>	<u>96,414</u>	<u>47,056</u>
3	Income from investments	General Fund	Custodial Fund	Residential		Year to June 2024	Year to June 2023
				Care Fund	Restricted Fund		
		£	£	£	£	£	£
	Income arising from investments	6,631	-	2,616	-	9,247	9,011
	Income arising from cash deposits	8,446	-	-	-	8,446	3,333
	Total Income Arising	<u>15,077</u>	<u>-</u>	<u>2,616</u>	<u>-</u>	<u>17,693</u>	<u>12,344</u>

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the year ended 30 June 2024 (Continued)

4 Donations/Missions Expenses	General Fund £	Custodial Fund £	Residential	Restricted Fund £	Year to June 2024 £	Year to June 2023 £
			Care Fund £			
Direct charitable expenditure:						
Donations/missions expenses	14,530	-	48,907	-	63,437	71,997
Other donations and gifts		-	-	-	-	-
Support costs:						
General expenses	2,066	-	-	-	2,066	2,019
House operating costs	51,253	-	-	-	51,253	44,046
Legal and professional	16,872	-	-	-	16,872	11,114
Depreciation	16,945	-	-	-	16,945	14,448
Bank charges	200	-	-	-	200	164
Meetings, travel and other support	5,323	-	-	-	5,323	5,798
Other income						
Profit/loss on disposal of fixed asset	(1,544)	-	-	-	(1,544)	-
	<u>105,645</u>	<u>-</u>	<u>48,907</u>	<u>-</u>	<u>154,552</u>	<u>149,586</u>

5 Other costs	General Fund £	Other Designated Fund £	Residential	Year to June 2024 £	Year to June 2023 £
			Care Fund £		
Auditor's remuneration for:					
Audit fee	10,800	-	-	10,800	9,900
Donation to CIO	-	295,092	-	295,092	-
	<u>10,800</u>	<u>295,092</u>	<u>-</u>	<u>305,892</u>	<u>9,900</u>

6 Staff Costs	Year to June 2024 £	Year to June 2023 £
Social security costs	-	-
	<u>8,041</u>	<u>8,620</u>
Number of employees:		
The average monthly number of employees during the year was	<u>1</u>	<u>1</u>

The society considers its key management personnel to comprise the trustees.

There were no employees who received employee benefits of more than £60,000 (2022 - none).

7 Trustees' Remuneration

No trustees received remuneration for their services during the period (2023 - none).

No trustees were reimbursed during the period (2023 - none).

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the year ended 30 June 2024 (Continued)

8 Fixed Assets

	8 Springfield Road £	109 Clitherow Avenue £	Furniture and Equipment £	Motor Vehicles £	June 2024 £
Cost					
As at 1st July 2023	151,956	396,176	33,295	-	581,427
Additions	-	-	360	23,670	24,030
Disposals	-	-	(30,316)	-	(30,316)
As at 30th June 2024	151,956	396,176	3,339	23,670	575,141
Depreciation					
As at 1st July 2023	55,727	204,687	32,646	-	293,060
Charge for the year	3,799	9,904	480	2,762	16,945
Disposals	-	-	(30,316)	-	(30,316)
As at 30th June 2024	59,526	214,591	2,810	2,762	279,689
Net Book Value					
At 30th June 2024	92,430	181,585	529	20,908	295,452
At 30th June 2023	96,229	191,489	649	-	288,367

9 Investments

	Year to June 2024 £	Year to June 2023 £
CCLA Fixed Interest Deposit Fund		
Market value brought forward at 1 July 2023	83,745	118,988
Restated opening balance	-	(35,360)
Change in market value	4,337	117
Market value carried forward at 30 June 2024	88,082	83,745
National Savings Income Bonds		
Market value brought forward at 1 July 2023	35,000	35,000
Disposal of bonds	(35,000)	-
Market value carried forward at 30 June 2024	-	35,000
Total investment market value carried forward at 30 June 2024	88,082	118,745

These are held primarily to provide an investment return for the charity.

The Society of Catholic Medical Missionaries
Notes to the Financial Statements
For the year ended 30 June 2024 (Continued)

10 Debtors

	Year to June 2024 £	Year to June 2023 £
Sundry debtors, receivables and prepayments	287	1,004
Accrued income	-	-
	<u>287</u>	<u>1,004</u>

11 Cash at Bank

	Year to June 2024 £	Year to June 2023 £
Current Accounts		
No.1	321,970	370,207
Metro Bank	61,193	28,677
Springfield Road	12,406	7,414
	<u>395,569</u>	<u>406,298</u>
Deposit Accounts		
Business reserve account	24,395	24,027
Metro Deposit account	-	36,470
Investment account	36,810	197,405
CCLA deposit fund	30,001	30,001
	<u>486,775</u>	<u>694,201</u>

12 Creditors: Amounts falling due within one year

	Year to June 2024 £	Year to June 2023 £
Other creditors	2,700	-
Taxation and social security	202	402
Deferred Income	-	-
Accruals	10,800	9,900
Patrimony	-	36,810
	<u>13,702</u>	<u>47,112</u>

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the year ended 30 June 2024 (Continued)

13 Funds

	Brought Forward £	Incoming Resources £	Outgoing Resources £	Gains and Losses £	Opening balance adjustment £	Carried Forward £
<i>Unrestricted:</i>						
General	1,023,712	216,437	(116,445)	4,337	-	1,128,041
<i>Designated:</i>						
Custodial fund	1,050	-	-	-	-	1,050
<i>Other designated:</i>						
District General	250,000	-	(184,100)	-	-	65,900
Care Fund	110,670	49,229	(159,899)	-	-	-
	<u>360,670</u>	<u>49,229</u>	<u>(343,999)</u>	<u>-</u>	<u>-</u>	<u>65,900</u>
<i>Restricted:</i>						
Springfield Road	-	-	-	-	-	-
Total	<u>1,385,432</u>	<u>265,666</u>	<u>(460,444)</u>	<u>4,337</u>	<u>-</u>	<u>1,194,991</u>

Custodial funds are those funds administered by District England on behalf of Districts overseas.

District General Reserves are funds allocated by the General Assembly considered to be the working capital requirements for the District.

The Care Fund is used to cover extra care for Sisters when not fully funded by Health Authorities.

A transfer from general funds was approved by the trustees to bring the fund to a level that will allow for required short term support of the Sisters.

The Restricted Fund has been donated specifically for the extension of the Springfield property.

Comparative information in respect of the preceding period is as follows:

	Brought Forward £	Incoming Resources £	Outgoing Resources £	Gains and Losses £	Transfers £	Carried Forward £
<i>Unrestricted:</i>						
General	949,688	215,813	(106,546)	117	(35,360)	1,023,712
<i>Designated:</i>						
Custodial fund	1,000	50	-	-	-	1,050
<i>Other designated:</i>						
District General	250,000	-	-	-	-	250,000
Care Fund	155,793	7,817	(52,940)	-	-	110,670
	<u>405,793</u>	<u>7,817</u>	<u>(52,940)</u>	<u>-</u>	<u>-</u>	<u>360,670</u>
<i>Restricted:</i>						
Springfield Road	-	-	-	-	-	-
Total	<u>1,356,481</u>	<u>223,680</u>	<u>(159,486)</u>	<u>117</u>	<u>(35,360)</u>	<u>1,385,432</u>

The Society of Catholic Medical Missionaries
Notes to the Financial Statements
For the year ended 30 June 2024 (Continued)

14 Analysis of net assets between funds

	Fixed Assets £	Current Assets £	Creditors: Amounts due within one year £	Total £
General Fund	383,534	758,209	(13,702)	1,128,041
Designated:				
Custodial Fund	-	1,050	-	1,050
Other Funds	-	65,900	-	65,900
Restricted	-	-	-	-
	<u>383,534</u>	<u>825,159</u>	<u>(13,702)</u>	<u>1,194,991</u>

Comparative information in respect of the preceding period is as follows:

	Fixed Assets £	Current Assets £	Creditors: Amounts due within one year £	Total £
General Fund	407,112	663,712	(47,112)	1,023,712
Designated:				
Custodial Fund	-	1,050	-	1,050
Other Funds	-	360,670	-	360,670
Restricted	-	-	-	-
	<u>407,112</u>	<u>1,025,432</u>	<u>(47,112)</u>	<u>1,385,432</u>

15 Related Parties

During the year one sister (2023: one sister), who is also a trustee of the charity, lived rent-free in the properties in order to carry out the objects of the Society.

16 Subsequent events

The trustees plans to simplify the group structure which will involve moving all of the assets and liabilities of The Society of Catholic Medical Missionaries to a new CIO. The process of transferring assets is underway and expected to complete during 2025 resulting in the closure of the charity.

The Society of Catholic Medical Missionaries

Management Information
For the year ended 30 June 2024

The Society of Catholic Medical Missionaries
Income and Expenditure Account - General
For the year ended 30 June 2024

	Year to June 2024		Year to June 2023	
	£	£	£	£
Incoming Resources				
Investment Income		17,693		12,344
Voluntary income				
Donations	96,414		47,056	
Legacies	-		-	
	<u>96,414</u>	96,414	<u>47,056</u>	47,056
Stipends and Earned Income				
Sisters Subsidies	<u>71,400</u>		<u>79,100</u>	
		71,400		79,100
Other Income				
Sector team income	77,185		81,243	
Other Income	<u>2,974</u>		<u>3,937</u>	
		<u>80,159</u>		<u>85,180</u>
Total Incoming Resources		265,666		223,680
Less : Resources Expended		<u>(457,682)</u>		<u>(159,486)</u>
Net Incoming Resources		<u><u>(192,016)</u></u>		<u><u>64,194</u></u>

The Society of Catholic Medical Missionaries
Income and Expenditure Account - General
For the year ended 30 June 2024

	June 2024		June 2023	
	£	£	£	£
Resources Expended				
Mission Expenses				
Local involvement		2,482		2,229
Education and formation		3,025		4,243
Publicity		267		316
Donation to missions		8,756		12,269
Support for residential care		48,907		52,940
Mission appeal expense		-		-
		<u>63,437</u>		<u>71,997</u>
Support Costs				
<u>Local Communities</u>				
Insurance		3,990		3,373
Springfield Road		31,249		32,488
Clitherow Avenue		6,999		8,185
Repairs and renewals		<u>9,015</u>		<u>-</u>
		51,253		44,046
Donation to CIO		295,092		
<u>Meetings and travel</u>		<u>5,323</u>		<u>5,798</u>
		415,105		121,841
Depreciation				
Buildings		13,703		13,703
Furniture and equipment		<u>480</u>		<u>745</u>
		14,183		14,448
Administrative Expenses				
General expenses		1,165		1,018
Legal and professional Fees		16,872		11,114
Gifts		901		1,001
Bank charges		200		164
Governance		<u>10,800</u>		<u>9,900</u>
		29,938		23,197
Other				
Profit/loss on disposal of fixed assets		(1,544)		-
		<u>457,682</u>		<u>159,486</u>
Resources Expended				
		<u>457,682</u>		<u>159,486</u>

CHARITY ADMINISTERED IN CONNECTION WITH THE SOCIETY OF CATHOLIC MEDICAL MISSIONARIES

England & Wales - Charity number 232742

Accounts

The Society of Catholic Medical Missionaries

Annual Report and Financial Statements
For the year ended 30 June 2023

**The Society of Catholic Medical Missionaries
Annual Report of the Trustees
For the year ended 30 June 2023**

Legal and Administrative Details

Full name

The Society of Catholic Medical Missionaries
(Commonly known as the Medical Mission Sisters-UK)
Registration Number 232742

**Medical Mission Sisters UK Trustees
as of 30 June 2023**

Chair of Trustees/Communications
Trustee/Treasurer
Trustee
Trustee
Trustee

Sister Lynne Rooker
Sister Rita Syron
Sister Marietta Natividad
Sister Simone Herrmann
Sister Jyoti Premika Kujur

MMS Society Coordinator

Sister Agnes Lanfermann

Administration Address

109 Clitherow Avenue
Hanwell
London
W7 2BL

Auditor

Moore Kingston Smith LLP
The Shipping Building
The Old Vinyl Factory
Blyth Road
Hayes, London
UB3 1HA

Principal Bankers

The Cooperative Bank
14 New Broadway
Ealing
London
W5 2XL

Solicitors

Stone King LLP
Boundary House, 91 Charterhouse St.
Barbican, London, EC1M 6HR

**The Society of Catholic Medical Missionaries
Annual Report of the Trustees
For the year ended 30 June 2023**

Structure, Governance and Management

The Society of Catholic Medical Missionaries (SCMM), known as the Medical Mission Sisters (MMS) is an international religious congregation of missionary sisters in the Catholic Church, founded in 1925.

The International Headquarters (Generalate) of the congregation is located in Acton, London, UK. There are professed 435 sisters around the world, of whom 18 are currently resident in the United Kingdom. The Congregation is governed by its own Constitution. The Congregation is divided into geographical regions, known as Units. One such Unit is Medical Mission Sisters UK.

The accounts accompanying this report are the accounts of the Charitable Trust in which the assets of Medical Mission Sisters UK are held. Charitable Trust Deed No.232742, dated 30th December 1963, governs the Trust. The accounts have been prepared in accordance with accounting standards and the Statement of Recommended Practice in "Accounting and Reporting by Charities" issued in March 2015.

Structure

Charitable Trust Deed No 232742, dated 30th December 1963, governs the Trust. The Trustees are appointed by the Society Coordinator (General Superior of the Congregation) from among Medical Mission Sisters in the UK who have appropriate qualities and skills. Charity Commission information is regularly downloaded and discussed by Trustees and staff members. Availability of suitable Medical Mission Sisters to become trustees is monitored by the Charity.

Governance and management

The Trustees are responsible for the overall management of the Charity and for care of the Sisters. Trustees met and corresponded with each other at least once a month in 2022-2023. Other sisters are co-opted to assist with publicity, fundraising for local and global mission communications and support of the sisters.

Training of Trustees and members

One Trustee is a member of the Conference of Religious for England and Wales as are other active members of the Unit. The Conference and the regional branch of the Conference is a helpful resource for advice and information.

During this period, the Trustee Treasurer and staff attended webinars on legal and financial matters organised by the the Association of Provincial Bursars, Moore Kingston Smith and others.

Other Medical Mission Sisters have attended conferences and webinars associated with their professions and individual involvements.

Objectives

The mission of the Society is to relieve suffering and promote health. Together with those whose lives are affected by sickness, poverty and other forms of social exclusion the sisters search for appropriate ways to relieve suffering and to transform situations that put the health and well-being of people and the planet at risk.

Public Benefit:

In planning and carrying out the activities of the Charity, the Trustees have had regard to guidance of the Charity Commission in regard to Public Benefit. Since the end of the pandemic the total number of people estimated to be sleeping rough in UK increased for the first time after 2017 with the largest total number and largest increase in London. This is mainly due to the general economic crisis. On the other hand, government support policies like the "Everyone in" scheme that housed rough sleepers in empty hotels during the pandemic has come to an end. Charities receive less funding for supporting the homeless. Without this dedicated support and encouragement, homeless often have no any other option than sleeping rough.

Activities

- o Care of elderly or sick sisters resident in England and Wales.
- o Participation in the NHS and several charitable services, especially those which reach out to people on the margins of society.

- o Social Justice, peace and environmental networking - recognising the interconnection of these issues with respect to health and well-being.

Achievements and Performance

Care of the elderly sisters

The average age of the sisters in MMS-UK is 69, with a median age of 79 years. With age some of the sisters are becoming frailer, requiring more resources and time for their care. Sisters who are able assist elderly sisters with shopping and laundry and regularly visit those in sheltered housing and residential care according to the regulations of protection during the pandemic. One sister was in a residential care home supported by the Medical Mission Sisters. Mobility aids are provided for sisters who need them.

Publicity, Fundraising for mission and Communications

- o A Newsletter was published in 2022-2023 with copies distributed to donors and to parishioners.
- o Mindful of Data Protection issues and good practice, we continue to update the wishes of donors regarding receiving information and publications
- o Periodic updating of our website continues in order to provide information about Medical Mission Sisters, and our work.
- o We endeavour to reduce our expenses by:
 - regularly updating the mailing list according to donors' wishes
 - encouraging communication with our donors by e-mail according to their wishes
 - we now send out the Newsletter in PD Format by email to most of our overseas readers and some of our UK readers.

The effectiveness of fundraising is decreasing because we no longer have many sisters able to do fundraising work. Many regular donors are ageing, and new donors are few. The end of mission appeals starting in 2020 resulted in a decreased number of new donors and donations.

We are grateful to long-term donors who leave us a legacy in their will. It is a blessing that the mission of health and healing is helped in this way. Income from Legacies has become irregular.

Social Justice, Peace and Environmental networking.

Sisters network with Justice, Peace, Environmental and Interfaith organisations, joining them in endeavours to work for a more just and peaceful world. They do this by joining local peace and justice groups, by correspondence and by joining in peaceful demonstrations to help create awareness of the various issues. Organisations with whom we network with are CAFOD, National Justice and Peace Network, Anti-Human Trafficking networks, Jesuit Refugee Services, Pax Christi and Climate Change Coalition.

Activities in UK

- o One sister works as a senior doctor in a London hospital A&E department.
- o One is a senior case worker with Hope for Southall Street Homeless caring for homeless people.
- o Older Sisters are still involved in local charities and different local charitable activities: baking to support local allotments site, visiting and befriending palliative people as they approach the final stage of their life, offering wholistic support like massages to trafficked women in a safe house.
- o The Younger international community of sisters offers support to younger members of the international society to improve English language skills and exposure to the work of local charities like foodbanks and homeless day centers.

Impact of the involvements of the sisters:

One sister works in the NHS in a very busy inner city Emergency Department as lead for frequent attenders and homeless patients. The Homeless often present with complex problems like MH issues, alcohol and drug addiction and chronic medical conditions related to a tough life in the streets. Doctors and nurses often do not know about the existing support services or might have difficulty in relating and managing them. As well as her major duties as a doctor, our sister has been commissioned to set up a ground network of other homeless services such as GP surgeries, day centres, alcohol and drug services with the goal of better coordination and cooperation across the board. Together with the Acute and Emergency Care Services of

NHS England she develops teaching materials and safe pathways that equips staff in emergency departments with the necessary skills to support homeless patients in A&E better.

Journeying with those who are sleeping rough on the streets needs courage and perseverance. The sisters always work with reliable Charities, for example Hope for Southall Street Homeless and NGOs such as St.Mungo's. These charities run a local day center that sees an increasing number of rough sleepers seeking food and support. During the pandemic, local church night shelters had to close and have not yet reopened. The charities are searching for a suitable property to develop a combined day center and hostel that would provide housing stability as a base to move on in their life ("housing first").

Our sisters of Indian background work mainly with Indian homeless people,. Language and a knowledge of culture is vital to understanding the struggles and to helping to clients to make the right choices. Help is often needed regarding ongoing medical conditions as well as legal and immigration issues This involvement has an impact when clients gradually get on to the road to legal status, or, to recovering from addiction and ill health and hopefully a normal life.For those clients without any long-term perspective in this country, our sisters help to reconnect with their families and to return to their home countries in dignity.

Much of the work the sisters do is being present to people who are sick or elderly, homeless or otherwise in difficult circumstances. Sometimes all that is needed is a chat, laugh or celebrate cultural rituals together to create sense of belonging and togetherness.The sisters' listening and caring is certainly greatly appreciated. Sometimes they are able to help people to contact other services which may be available to them. Where this is not possible, they accompany people in their difficulties, helping them to cope: as with many other activities impact is measured not only in statistics but also in the quality of relationships and understanding that grow between people.

We engage in activities for social justice and the environment because of the dignity of each person and the gift of creation, our common home. Petitions, letter writing and meetings have resulted in major growth of awareness, legal developments in human rights and climate issues. We have contributed to these results, albeit in a small way.

Some Major Risk factors for MMS-UK

The trustees have assessed the major risks to which the charity is exposed and have established effective systems to mitigate those risks:

Ageing and decreasing of membership.

Young members of the charity are in the process of increasing their work with the younger generation to encourage new members.

Decreasing income is a combined result of diminishing membership and number of donors, and the present economic climate.

Sisters try to find new ways of fundraising and making the cause known. Every effort was made to attract donors and to control costs.

Trustees restructured the investment policy and relocated some of the funds to generate more income.

Future plans and activities

- o Care of the elderly, frail and sick sisters will continue to be an important part of the activities of MMS.
- o Sisters in the UK will continue their local involvements, as far as they are able, according to the activities listed in this Report.
- o Review the future of the Charity and how to manage it in the future.

Given the age structure of the Membership, the Trustees have continued to affirm the sisters in their various charitable works and foresee that the sisters will continue in these ministries according to their health and energy, as the pandemic allows. The Trustees appreciate the fact that the sisters are a healing presence to people and to one another even when their activities are very limited.

The trustees plans to simplify the group structure which will involve moving all of the assets and liabilities of The Society of Catholic Medical Missionaries to a new CIO. They are planning to transfer all assets and liabilities during 2024 and close the charity.

In view of this, the trustees considers it appropriate to prepare the financial statements on a basis other than that of a going concern.

Financial Report for year to June 2023

A summary of the period's results can be found on page 10 of the accounts.

The Charity's total incoming resources for 2022-2023 amounted to £223,680 compared to £366,191 in 2022. Main sources of income were donations, subsidy from the Society's Generalate to support older Sisters and remuneration of two Sisters.

Resources expended during 2022-2023 from the General Fund were £106,546 which included the donation to overseas mission of the General Assembly. The Trustees acknowledge the ongoing support cost of Sisters in Residential care of £52,940. In 2022-2023 total resources expended were £159,486.

The Society has no unpaid volunteers and received no donations in kind.

Financial position

The balance sheet shows total assets of £1,432,544. Fixed assets are tangible assets of £288,367 and investments of £118,745. Net current assets are £1,025,432.

Fund balances

General fund is £1,023,712 (of which £407,112 are tangible assets).

The **Reserve fund** is £250,000. This designated fund is a sufficient amount to cover the support and work of the sisters in England. It can be used by decisions of the Trustees to assist cash flow when necessary. If used, it is to be replenished from free reserves as they accumulate. The Fund has not been touched in 2022-2023. The state of the reserve fund is reviewed annually. Trustees plan to merge Reserve Fund with Care Fund.

The **Care Fund** provides for the care needs of the elderly and sick sisters at home as well as in residential care. The Care Fund stands at £110,670 at the end of June 2023.

Reserves Policy

Medical Mission Sisters' policy is not to hold large free reserves in any Unit but, if possible, to make available to the General Administration a portion of available cash to benefit needy areas of the Society in its missionary work around the world.

Free reserves are those funds which are over and above our liabilities and the designated funds. If special purpose funds are needed in the UK these may be set up by the Trustees from free reserves, after dialogue with the General Administration.

Use of free reserves

The Society of Catholic Medical Missionaries (MMS-UK) Charitable Trust aims to support the sisters in their religious life and in their charitable works. To this end the Trust has expended resources for the spiritual and material well-being of the sisters as they go about their ministries. The Trustees have also authorised donations to certain charities which have similar aims to our Trust and with which sisters may be working.

Risk Management

The Trustees, with the one staff member, have identified the major risks facing the Charity, in particular the financial, operational and compliance controls in order to mitigate the risks faced by the Charity. A risk management review is carried out in January each year and is documented in the risk register, which is available for the annual audit and to the insurance company.

During 2021-2022 attention was given to continue developing a Data Protection Policy. Guidelines received in 2020 regarding a Safeguarding Policy were developed in 2021-2022. Insurance premiums have been included in our insurance for Legal issues and Cybercrime and Fraud in 2021-2022.

Going concern

The trustees plans to simplify the group structure which will involve moving all of the assets and liabilities of The Society of Catholic Medical Missionaries to a new CIO. The process of transferring assets is underway and expected to complete during 2024 resulting in the closure of the charity.

In view of this, the trustees considers it appropriate to prepare the financial statements on a basis other

than that of a going concern

Investment powers and their authority

The Trustees, by Article 3 (1) of the Charitable Trust Deed, may "invest any money forming part of the Trust Fund by applying the same in the purchase of or at interest upon the security of such stocks funds securities land buildings chattels or other investments or property whatsoever nature and wherever situate and whether purchased for the production of income or for capital appreciation or for actual occupation use or enjoyment thereof as the Trustees see fit".

The Trustees are guided by policies of the Medical Mission Sisters regarding investments which require that funds be invested in ways which are consistent with its mission that is "in solidarity with those made poor, with the powerless and with those who are oppressed".

Trustees' responsibility with respect to the accounts

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland'.

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

- o Select suitable accounting practices and apply them consistently;
- o Observe the methods and principles in the Charities SORP;
- o Make judgements and estimates that are reasonable and prudent;
- o State whether applicable UK accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; and

The Trustees are responsible for keeping proper accounting records which 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. They are also responsible for the safeguarding of the assets of the Charity and, hence, for the taking of reasonable steps for the detection and prevention of fraud and other irregularities.

The Trustees wish to record the professionalism and dedication of their staff member, who is the Finance Officer, and the individual members of the congregation.

Audit information

So far as each of the Trustees is aware at the time the trustees' report is approved:

- a) There is no relevant information of which the auditors are unaware; and
- b) They have taken all steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

On behalf of the Trustees



Lynne Rooker
Chair of Trustees

29/04/2024

The Society of Catholic Medical Missionaries

Independent Auditor's Report to the Trustees of The Society of Catholic Medical Missionaries

Opinion

We have audited the financial statements of The Society of Catholic Medical Missionaries for the year ended 30 June 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 charity's affairs as at 30 June 2023 and of its incoming resources and application of resources for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Emphasis of matter - financial statements prepared on a basis other than going concern

We draw attention to 'note 1: Going Concern' of the financial statements which explains that the trustees intend to transfer all assets and liabilities of the charity to a new CIO and therefore do not consider it to be appropriate to adopt the going concern basis of accounting when preparing the financial statements.

Accordingly, the financial statements have been prepared on a basis other than that of a going concern, as described in 'note 1: Going Concern'. Our opinion is not modified in respect of this matter

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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

The Society of Catholic Medical Missionaries

Independent Auditor's Report to the Trustees of The Society of Catholic Medical Missionaries (Continued)

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 requires us to report to you if, in our opinion:

- the information given in the Annual Report of the Trustees is inconsistent in any material respects with the financial statements; or
- the charity has not kept adequate accounting records; or
- the 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 trustees' responsibilities statement set out on page 6, the 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

The objectives of our audit in respect of fraud, are; to identify and assess the risks 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 to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and the Trustees.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the company and considered that the most significant is the Charities Act 2011.
- We obtained an understanding of how the charity complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

The Society of Catholic Medical Missionaries

Independent Auditor's Report to the Trustees of The Society of Catholic Medical Missionaries (Continued)

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud (continued)

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. 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 any party other than the charity and charity's trustees as a body, for our audit work, for this report, or for the opinion we have formed.

Moore Kingston Smith LLP

Moore Kingston Smith LLP

**Chartered Accountants
Statutory auditor**

Moore Kingston Smith LLP
6th Floor
9 Appold Street
London
EC2A 2AP

Date: *30/04/2024*

Moore Kingston Smith LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006.

The Society of Catholic Medical Missionaries

Statement of Financial Activities

For the year ended 30 June 2023

Unrestricted Funds						
	Note	General Fund £	Custodial Fund £	Other Designated Reserves £	Year to 30 June 2023 £	Period to 30 June 2022 £
Income from:						
Donations and legacies	2	39,977	50	7,029	47,056	92,785
Charitable activities						
Stipends and benefits		79,100	-	-	79,100	126,000
Stipends - Younger Members' Community		81,243	-	-	81,243	141,911
Investments	3	11,556	-	788	12,344	4,519
Other		3,937	-	-	3,937	976
Total income		215,813	50	7,817	223,680	366,191
Expenditure on:						
Charitable activities:						
Donations/Missions Expenses	4	96,646	-	52,940	149,586	200,714
Society for mission purposes		-	-	-	-	50,000
Other	5	9,900	-	-	9,900	9,000
Total expenditure		106,546	-	52,940	159,486	259,714
Net income/(expenditure) before gains/losses on investments		109,267	50	(45,123)	64,194	106,477
Net (losses)/gains on investments	9	(35,243)	-	-	(35,243)	17,680
Net (expenditure)/income before transfers		74,024	50	(45,123)	28,951	124,157
Transfers Between Funds		-	-	-	-	-
Net movement in funds		74,024	50	(45,123)	28,951	124,157
Total funds brought forward at 1st July 2022	14	949,688	1,000	405,793	1,356,481	1,232,324
Total funds carried forward at 30th June 2023	14	1,023,712	1,050	360,670	1,385,432	1,356,481

There were no recognised gains or losses during the period other than the surplus for the period shown above. All the above results derive from continuing activities.

The accompanying notes form an integral part of these accounts.

The Society of Catholic Medical Missionaries

Balance Sheet
at 30th June 2023

	Note	June 2023 £	June 2023 £	June 2022 £	June 2022 £
Fixed assets					
Tangible assets	8		288,367		302,445
Investments	9		<u>118,745</u>		<u>153,988</u>
			407,112		456,433
Current assets					
Debtors	11	1,004		779	
Cash at bank	12	1,024,178		946,105	
Cash in hand		<u>250</u>		<u>250</u>	
		1,025,432		947,134	
Creditors: Amounts falling due within one year	13	<u>(47,112)</u>		<u>(47,086)</u>	
Net current assets			<u>978,320</u>		<u>900,048</u>
Total assets less current liabilities			<u>1,385,432</u>		<u>1,356,481</u>
Net assets			<u><u>1,385,432</u></u>		<u><u>1,356,481</u></u>
Fund Balances					
General Fund (unrestricted)	14		1,023,712		949,688
Custodial Fund (unrestricted)	14		1,050		1,000
Other Designated Funds	14		360,670		405,793
Restricted Funds	14		<u>-</u>		<u>-</u>
			<u><u>1,385,432</u></u>		<u><u>1,356,481</u></u>

The accompanying notes form an integral part of these financial statements.

Approved and authorised for issue by the Trustees and signed on their behalf:

..... *Simon Herman* District England Treasurer

..... *Lynne Recker* District Co-ordinator

Date: *29/04/2024*

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the year ended 30 June 2023

1 Accounting Policies

A summary of the principal accounting policies adopted, judgements and key sources of estimation uncertainty, is set out below:

1.1 Basis of Preparation

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

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The registered charity is a public benefit entity for the purposes of FRS 102 and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS 102)) and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared on the historical cost convention, modified by the recognition of certain tangible fixed assets, and financial assets and liabilities measured at fair value.

1.2 Accounting period

The prior year financial statements cover a 18 month period from 1 January 2021 to 30 June 2022. The current period is a year from 1 July 2022 to 30 June 2023. The change in year end in the prior year was to align with the Generalate's charity as they are soon to merge into a new legal structure, being Society of Catholic Medical Missionaries CIO.

1.3 Going concern

The trustees plans to simplify the group structure which will involve moving all of the assets and liabilities of The Society of Catholic Medical Missionaries to a new CIO. The process of transferring assets is underway and expected to complete during 2024 resulting in the closure of the charity.

In view of this, the trustees considers it appropriate to prepare the financial statements on a basis other than that of a going concern.

1.4 Income

All income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably. Income is presented inclusive of any related tax credit.

Legacy income is recognised at the date of entitlement, which is deemed to be the earlier of the charity receiving notification of an impending distribution, or the legacy being received.

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the year ended 30 June 2023 (Continued)

1 Accounting Policies (continued)

1.5 Expenditure

Expenditure is included in the Statement of Financial Activities inclusive of any VAT which cannot be recovered. Expenditure is recognised on an accruals basis, once there is a legal or constructive obligation to transfer economic benefit 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.

Expenditure is allocated directly to the expenditure headings as far as practically possible to reflect the activities of the charity under the following activity headings:

Expenditure on charitable activities includes those direct costs and support costs relating to the pursuit of the charity's objectives. Staff costs are allocated to appropriate expenditure categories by reference to estimated time spent by staff on activities.

Other expenditure represents those items not falling into any other heading.

1.6 Foreign Currencies

Transactions are dealt with at the rate of exchange prevailing at the date of the transaction.

1.7 Taxation

The Society is a registered charity and as no trading activity is carried out, it is exempt from income and corporation taxes.

1.8 Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. All costs incurred in the purchase or enhancement of fixed assets is included.

Depreciation is provided on fixed assets when they are brought into use, at rates which will write off the cost of the assets over their useful effective lives.

The rates used are:

Freehold land and buildings	2.5% straight line
Furniture and equipment	25% straight line

Assets with a value exceeding £250 are capitalised in these accounts.

1.9 Fixed asset investments

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 statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year. The charity does not acquire put options, derivatives or other complex financial instruments.

1.10 Investment gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

1.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with bank, and other short-term liquid investments with original maturities of three months or less.

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the year ended 30 June 2023 (Continued)

1 Accounting Policies (continued)

1.12 Financial instruments

Financial instruments are recognised in the charity's balance sheet then the charity becomes party to the contractual provisions of the instrument.

Basic financial assets and liabilities are initially recognised at transaction value and subsequently measured at amortised cost, using the effective interest rate method.

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss.

1.13 Fund Accounting

Unrestricted

General - funds are available to spend at the discretion of the trustees in furtherance of the objectives of the charity.

Designated - these are funds allocated by the Trustees and approved by the General Assembly for particular purposes.

Custodial - these are designated funds administered by District England on behalf of Districts overseas.

Restricted - these are funds that are only to be used for a specific purpose.

1.14 Exemptions for qualifying entities

The charity has taken advantage of the exemption from the requirements of Module 14: Statement of cash flows to prepare a statement of cash flows, under the Charities SORP 2019.

1.15 Critical accounting estimates and areas of judgement

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2	Income from donations and legacies	General Fund £	Custodial Fund £	Residential		Year to June 2023 £	18 month period to June 2022 £
				Care Fund £	Restricted Fund £		
	Donations	39,977	50	7,029	-	47,056	82,238
	Legacies	-				-	10,547
	Fundraising and events					-	-
		<u>39,977</u>	<u>50</u>	<u>7,029</u>	<u>-</u>	<u>47,056</u>	<u>92,785</u>

3	Income from investments	General Fund £	Custodial Fund £	Residential		Year to June 2023 £	18 month period to June 2022 £
				Care Fund £	Restricted Fund £		
	Income arising from investments	8,223		788	-	9,011	3,751
	Income arising from cash deposits	3,333			-	3,333	768
	Total Income Arising	<u>11,556</u>	<u>-</u>	<u>788</u>	<u>-</u>	<u>12,344</u>	<u>4,519</u>

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the year ended 30 June 2023 (Continued)

4 Donations/Missions Expenses	General Fund £	Custodial Fund £	Residential	Restricted Fund £	Year to June 2023 £	18 month period to June 2022 £
			Care Fund £			
Direct charitable expenditure:						
Donations/missions expenses	19,057	-	52,940	-	71,997	93,700
Other donations and gifts		-	-	-	-	-
Support costs:						
General expenses	2,019	-	-	-	2,019	2,187
House operating costs	44,046	-	-	-	44,046	58,443
Legal and professional	11,114	-	-	-	11,114	18,528
Depreciation	14,448	-	-	-	14,448	22,173
Bank charges	164	-	-	-	164	243
Meetings, travel and other support	5,798	-	-	-	5,798	5,440
	<u>96,646</u>	<u>-</u>	<u>52,940</u>	<u>-</u>	<u>149,586</u>	<u>200,714</u>

5 Other costs	General Fund £	Custodial Fund £	Residential	Year to June 2023 £	18 month period to June 2022 £
			Care Fund £		
Auditor's remuneration for:					
Audit fee	9,900	-	-	9,900	9,000
	<u>9,900</u>	<u>-</u>	<u>-</u>	<u>9,900</u>	<u>9,000</u>

6 Staff Costs	Year to June 2023 £	18 month period to June 2022 £
Wages and salaries	8,620	12,060
Social security costs	-	-
	<u>8,620</u>	<u>12,060</u>
Number of employees:		
The average monthly number of employees during the year was	<u>1</u>	<u>1</u>

The society considers its key management personnel to comprise the trustees.

There were no employees who received employee benefits of more than £60,000 (2022 - none).

7 Trustees' Remuneration

No trustees received remuneration for their services during the period (2022 - none).

No trustees were reimbursed during the period (2022 - none).

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the year ended 30 June 2023 (Continued)

8 Fixed Assets

	8 Springfield Road £	109 Clitherow Avenue £	Furniture and Equipment £	June 2023 £
Cost				
As at 1st July 2022	151,956	396,176	32,925	581,057
Additions	-		370	370
Disposals				-
As at 30th June 2023	<u>151,956</u>	<u>396,176</u>	<u>33,295</u>	<u>581,427</u>
Depreciation				
As at 1st July 2022	51,928	194,783	31,901	278,612
Charge for the year	3,799	9,904	745	14,448
As at 30th June 2023	<u>55,727</u>	<u>204,687</u>	<u>32,646</u>	<u>293,060</u>
Net Book Value				
At 30th June 2023	<u>96,229</u>	<u>191,489</u>	<u>649</u>	<u>288,367</u>
At 30th June 2022	<u>100,028</u>	<u>201,393</u>	<u>1,024</u>	<u>302,445</u>

9 Investments

	Year to June 2023 £	18 month period to June 2022 £
CCLA Fixed Interest Deposit Fund		
Market value brought forward at 1 July 2022	118,988	101,308
Restated opening balance	(35,360)	-
Change in market value	117	17,680
Market value carried forward at 30 June 2023	<u>83,745</u>	<u>118,988</u>
National Savings Income Bonds	35,000	35,000
	<u>118,745</u>	<u>153,988</u>

These are held primarily to provide an investment return for the charity.

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the year ended 30 June 2023 (Continued)

11 Debtors	Year to June 2023 £	18 month period to June 2022 £
Sundry debtors, receivables and prepayments	1,004	779
Accrued income	-	-
	<u>1,004</u>	<u>779</u>
12 Cash at Bank	Year to June 2023 £	18 month period to June 2022 £
Current Accounts		
No.1	370,207	295,743
Metro Bank	28,677	28,677
Springfield Road	7,414	7,770
	<u>406,298</u>	<u>332,190</u>
Deposit Accounts		
Business reserve account	24,027	23,892
Metro Deposit account	36,470	36,306
Investment account	197,405	196,772
95 Day Coop Account	329,977	326,944
CCLA deposit fund	30,001	30,001
	<u>1,024,178</u>	<u>946,105</u>
13 Creditors: Amounts falling due within one year	Year to June 2023 £	18 month period to June 2022 £
Other creditors	-	871
Taxation and social security	402	405
Deferred Income	-	-
Accruals	9,900	9,000
Patrimony	36,810	36,810
	<u>47,112</u>	<u>47,086</u>

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the year ended 30 June 2023 (Continued)

14 Funds

	Brought Forward £	Incoming Resources £	Outgoing Resources £	Gains and Losses £	Opening balance adjustment £	Carried Forward £
<i>Unrestricted:</i>						
General	949,688	215,813	(106,546)	117	(35,360)	1,023,712
<i>Designated:</i>						
Custodial fund	1,000	50	-	-	-	1,050
<i>Other designated:</i>						
District General	250,000	-	-	-	-	250,000
Care Fund	155,793	7,817	(52,940)	-	-	110,670
	<u>405,793</u>	<u>7,817</u>	<u>(52,940)</u>	<u>-</u>	<u>-</u>	<u>360,670</u>
<i>Restricted:</i>						
Springfield Road	-	-	-	-	-	-
Total	<u>1,356,481</u>	<u>223,680</u>	<u>(159,486)</u>	<u>117</u>	<u>(35,360)</u>	<u>1,385,432</u>

Custodial funds are those funds administered by District England on behalf of Districts overseas.

District General Reserves are funds allocated by the General Assembly considered to be the working capital requirements for the District.

The Care Fund is used to cover extra care for Sisters when not fully funded by Health Authorities.

A transfer from general funds was approved by the trustees to bring the fund to a level that will allow for required short term support of the Sisters.

The Restricted Fund has been donated specifically for the extension of the Springfield property.

Comparative information in respect of the preceding period is as follows:

	Brought Forward £	Incoming Resources £	Outgoing Resources £	Gains and Losses £	Transfers £	Carried Forward £
<i>Unrestricted:</i>						
General	722,299	330,890	(184,886)	17,680	63,705	949,688
<i>Designated:</i>						
Custodial fund	4,931	1,000	-	-	(4,931)	1,000
<i>Other designated:</i>						
District General	250,000	-	-	-	-	250,000
Care Fund	201,374	29,247	(74,828)	-	-	155,793
	<u>451,374</u>	<u>29,247</u>	<u>(74,828)</u>	<u>-</u>	<u>-</u>	<u>405,793</u>
<i>Restricted:</i>						
Springfield Road	53,720	5,054	-	-	(58,774)	-
Total	<u>1,232,324</u>	<u>366,191</u>	<u>(259,714)</u>	<u>17,680</u>	<u>-</u>	<u>1,356,481</u>

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the year ended 30 June 2023 (Continued)

15 Analysis of net assets between funds

	Fixed Assets £	Current Assets £	Creditors: Amounts due within one year £	Total £
General Fund	407,112	663,712	(47,112)	1,023,712
Designated:				
Custodial Fund	-	1,050	-	1,050
Other Funds	-	360,670	-	360,670
Restricted	-	-	-	-
	<u>407,112</u>	<u>1,025,432</u>	<u>(47,112)</u>	<u>1,385,432</u>

Comparative information in respect of the preceding period is as follows:

	Fixed Assets £	Current Assets £	Creditors: Amounts due within one year £	Total £
General Fund	456,433	540,341	(47,086)	949,688
Designated:				
Custodial Fund	-	1,000	-	1,000
Other Funds	-	405,793	-	405,793
Restricted	-	-	-	-
	<u>456,433</u>	<u>947,134</u>	<u>(47,086)</u>	<u>1,356,481</u>

16 Related Parties

During the year one sister (2022: one sister), who is also a trustee of the charity, lived rent-free in the properties in order to carry out the objects of the Society.

17 Subsequent events

The trustees plans to simplify the group structure which will involve moving all of the assets and liabilities of The Society of Catholic Medical Missionaries to a new CIO. The process of transferring assets is underway and expected to complete during 2024 resulting in the closure of the charity.

CHARITY ADMINISTERED IN CONNECTION WITH THE SOCIETY OF CATHOLIC MEDICAL MISSIONARIES

England & Wales - Charity number 232742

Accounts

The Society of Catholic Medical Missionaries

Annual Report and Financial Statements

For the period ended 30 June 2022

**The Society of Catholic Medical Missionaries
Annual Report of the Trustees
For the 18 month period ended 30 June 2022**

Legal and Administrative Details

Full name

The Society of Catholic Medical Missionaries
(Commonly known as the Medical Mission Sisters-UK)
Registration Number 232742

**Medical Mission Sisters UK Trustees
as of 30 June 2022**

Chair of Trustees/Communications
Trustee/Treasurer
Trustee
Trustee
Trustee

Sister Lynne Rooker
Sister Rita Syron
Sister Marietta Natividad
Sister Simone Herrmann
Sister Jyoti Premika Kujur

MMS Society Coordinator

Sister Irene Gladdey Fernandez

Administration Address

109 Clitherow Avenue
Hanwell
London
W7 2BL

Accountants

Moore Kingston Smith LLP
The Shipping Building
The Old Vinyl Factory
Blyth Road
Hayes, London
UB3 1HA

Principal Bankers

The Cooperative Bank
14 New Broadway
Ealing
London
W5 2XL

Solicitors

Hunters Law LLP
9 New Square
Lincoln's Inn
London WC2A 3QN

**The Society of Catholic Medical Missionaries
Annual Report of the Trustees
For the 18 month period ended 30 June 2022**

Structure, Governance and Management

The Society of Catholic Medical Missionaries (SCMM), known as the Medical Mission Sisters (MMS) is an international religious congregation of missionary sisters in the Catholic Church, founded in 1925.

The International Headquarters (Generalate) of the congregation is located in Acton, London, UK. There are 456 professed sisters around the world, of whom 19 are currently resident in the United Kingdom. The Congregation is governed by its own Constitution. The Congregation is divided into geographical regions, known as Units. One such Unit is Medical Mission Sisters UK.

The accounts accompanying this report are the accounts of the Charitable Trust in which the assets of Medical Mission Sisters UK are held. Charitable Trust Deed No.232742, dated 30th December 1963, governs the Trust. The accounts have been prepared in accordance with accounting standards and the Statement of Recommended Practice in "Accounting and Reporting by Charities" issued in March 2015.

Structure

Charitable Trust Deed No 232742, dated 30th December 1963, governs the Trust. The Trustees are appointed by the Society Coordinator (General Superior of the Congregation) from among Medical Mission Sisters in the UK who have appropriate qualities and skills. Charity Commission information is regularly downloaded and discussed by Trustees and staff members. Availability of suitable Medical Mission Sisters to become trustees is monitored by the Charity, as is the possibility of training and appointing of Trustees from outside Medical Mission Sisters.

Governance and management

The Trustees are responsible for the overall management of the Charity and for care of the Sisters. Trustees met and corresponded with each other at least once a month in 2022. Other sisters are co-opted to assist with publicity, fundraising for local and global mission communications and support of the sisters.

Training of Trustees and members

One Trustee is a member of the Conference of Religious for England and Wales as are other active members of the Unit. The Conference and the regional branch of the Conference is a helpful resource for advice and information.

During this period, the Trustee Treasurer and staff attended webinars on legal and financial matters organised by the the Association of Provincial Bursars, Moore Kingston Smith and others.

Other Medical Mission Sisters have attended conferences and webinars associated with their professions and individual involvements.

Objectives

The mission of the Society is to relieve suffering and promote health. Together with those whose lives are affected by sickness, poverty and other forms of social exclusion the sisters search for appropriate ways to relieve suffering and to transform situations that put the health and well-being of people and the planet at risk.

Public Benefit:

In planning and carrying out the activities of the Charity, the Trustees have had regard to guidance of the Charity Commission in regard to Public Benefit. Due to the pandemic and repeated lockdowns many charitable groups using volunteers were forced to suspend regular activities. When, for example, by the Government Policy "All In", homeless people were moved from the streets and drop-in centres to hotels around the city, case workers and volunteers had to travel around to support them in their personal and health needs during the lockdowns. Without this dedicated support and encouragement many would not have persevered in strange hotels. Indeed some did not and had to be followed up on the streets.

Activities

- Care of elderly or sick sisters resident in England and Wales.
- Participation in the NHS and several charitable services, especially those which reach out to people on the margins of society.
- Social Justice, peace and environmental networking - recognising the interconnection of these issues with respect to health and well-being.

Achievements and Performance

Care of the elderly sisters

The average age of the sisters in MMS-UK is 69, with a median age of 79 years. With age some of the sisters are becoming frailer, requiring more resources and time for their care. Sisters who are able assist elderly sisters with shopping and laundry and regularly visit those in sheltered housing and residential care according to the regulations of protection during the pandemic. At the end of 2022 six sisters resided in sheltered housing or similar low-cost accommodation. One sister was in a residential care home supported by the Medical Mission Sisters. Mobility aids are provided for sisters who need them.

Publicity, Fundraising for mission and Communications

- Since the Covid-19 pandemic the Bishops Conference of England and Wales suspended mission appeals in Catholic parishes for the foreseeable future. Due to the age of Sisters and decreasing membership available for mission appeals, the decision was made to discontinue participation in mission appeals.
- A Newsletter was published in 2021-2022 with copies distributed to donors and to parishioners.
- Mindful of Data Protection issues and good practice, we continue to update the wishes of donors regarding receiving information and publications
- Periodic updating of our website continues in order to provide information about Medical Mission Sisters, and our work.
- We endeavour to reduce our expenses by:
 - regularly updating the mailing list according to donors' wishes
 - encouraging communication with our donors by e-mail according to their wishes
 - we now send out the Newsletter in PD Format by email to most of our overseas readers and some of our UK readers.

The effectiveness of fundraising is decreasing because we no longer have many sisters able to do fundraising work. Many regular donors are ageing, and new donors are few. The end of mission appeals starting in 2020 meant no income from this source.

We are grateful to long-term donors who leave us a legacy in their will. It is a blessing that the mission of health and healing is helped in this way.

Social Justice, Peace and Environmental networking.

Sisters network with Justice, Peace, Environmental and Interfaith organisations, joining them in endeavours to work for a more just and peaceful world. They do this by joining local peace and justice groups, by correspondence and by joining in peaceful demonstrations to help create awareness of the various issues. Organisations with whom we network with are CAFOD, National Justice and Peace Network, Anti-Human Trafficking networks, Jesuit Refugee Services, Pax Christi and Climate Change Coalition.

Activities in UK

- One sister works as a senior doctor in a London hospital A&E department.
- One is a senior case worker with Hope for Southall Street Homeless caring for homeless people.
- Unable to be active as volunteers in their usual work, the sisters involved themselves with local activities, helping with cooking food and delivering it to needy people, listening to people and making cloth face masks.

Impact of the involvements of the sisters:

One sister has continued to work throughout the pandemic in the NHS in a very busy A&E department. Homeless people are sometimes not well understood and doctors and nurses have difficulty in relating and managing them. As well as her major duties, our sister has been commissioned to develop a ground network of other homeless services such as GP surgeries, day centres, alcohol and drug services with the goal of better coordination and cooperation across the board. Leaflets for her colleagues help to sign-post patients to appropriate services. She has a regular programme of holistic teaching on these issues and is often asked to advise in the management of difficult cases. All of this eases the difficulties of colleagues and helps patients on the road to better and safer care.

Journeying with those who are sleeping rough on the streets needs courage and perseverance. The sisters always work with reliable Charities, for example Hope for Southall Street Homeless and NGOs such as St.Mungo's. During the pandemic, day drop-in centres and night shelters were closed but the sisters saw to the needs of homeless people in hotels and participated in counts of rough sleepers at night.

Our sisters of Indian background work with homeless people, some of whom are failed asylum seekers. Language and a knowledge of culture is vital to helping clients to decide what is best for them. Some have been reconnected with their families and have returned home. Help is often needed regarding legal and immigration issues. This involvement has an impact when clients gradually get on to the road to legal status, or, to recovering from addiction and ill health and hopefully a normal life.

Much of the work the sisters do is being present to people who are sick or elderly, homeless or otherwise in difficult circumstances. Sometimes all that is needed is a chat, laugh and reminiscing over old times. The sisters' listening and caring is certainly greatly appreciated. Sometimes they are able to help people to contact other services which may be available to them. Where this is not possible they accompany people in their difficulties, helping them to cope: As with many other activities impact is measured not only in statistics but also in the quality of relationships and understanding that grow between people. During the pandemic this presence to people becomes more important because of isolation and lockdowns.

We engage in activities for social justice and the environment because of the dignity of each person and the gift of creation, our common home. Petitions, letter writing and meetings have resulted in major growth of awareness, legal developments in human rights and climate issues. We have contributed to these results, albeit in a small way.

Some Major Risk factors for MMS-UK

The trustees have assessed the major risks to which the charity is exposed and have established effective systems to mitigate those risks:

Ageing and decreasing of membership.

Young members of the charity are in the process of increasing their work with the younger generation to encourage new members.

Decreasing income is a combined result of diminishing membership and number of donors, and the present economic climate.

Sisters try to find new ways of fundraising and making the cause known. Every effort was made to attract donors and to control costs.

Trustees restructured the investment policy and relocated some of the funds to generate more income.

Future plans and activities

- Care of the elderly, frail and sick sisters will continue to be an important part of the activities of MMS.
- Sisters in the UK will continue their local involvements, as far as they are able, according to the activities listed in this Report.
- Review the future of the Charity and how to manage it in the future.

Given the age structure of the Membership, the Trustees have continued to affirm the sisters in their various charitable works and foresee that the sisters will continue in these ministries according to their health and energy, as the pandemic allows. The Trustees appreciate the fact that the sisters are a healing presence to people and to one another even when their activities are very limited.

The Trustees continue work on the process of merging with the Generalate's charity into the new legal structure Society of Catholic Medical Missionaries CIO. There is a plan in place to finalise the merge by the end of 2023.

The legal work required for the merging process is being managed by the legal company Stoneking, who have considerable experience in this type of process.

Financial Report for 18 months to June 2022

A summary of the period's results can be found on page 10 of the accounts.

The Charity's total incoming resources for 18 months 2021-2022 amounted to £366,191 compared to £325,130 in 2020. Main sources of income were donations, subsidy from the Society's Generalate to support older Sisters and remuneration of two Sisters.

Resources expended during 2021-2022 from the General Fund were £184,886 which included the donation to overseas mission of the General Assembly. The Trustees acknowledge the ongoing support cost of Sisters in Residential care of £74,828. In 2021-2022 total resources expended were £259,714.

The Society has no unpaid volunteers and received no donations in kind.

Financial position

The balance sheet shows total assets of £1,403,567. Fixed assets are tangible assets of £302,445 and investments of £153,988. Net current assets are £900,048.

Fund balances

General fund is £949,688 (of which £456,433 are tangible assets).

The **Reserve fund** is £250,000. This designated fund is a sufficient amount to cover the support and work of the sisters in England. It can be used by decisions of the Trustees to assist cash flow when necessary. If used, it is to be replenished from free reserves as they accumulate. The Fund has not been touched in 2021-2022. The state of the reserve fund is reviewed annually.

The **Care Fund** provides for the care needs of the elderly and sick sisters at home as well as in residential care. The Care Fund stands at £155,793 at the end of June 2022.

Reserves Policy

Medical Mission Sisters' policy is not to hold large free reserves in any Unit but, if possible, to make available to the General Administration a portion of available cash to benefit needy areas of the Society in its missionary work around the world.

Free reserves are those funds which are over and above our liabilities and the designated funds.

If special purpose funds are needed in the UK these may be set up by the Trustees from free reserves, after dialogue with the General Administration.

Use of free reserves

The Society of Catholic Medical Missionaries (MMS-UK) Charitable Trust aims to support the sisters in their religious life and in their charitable works. To this end the Trust has expended resources for the spiritual and material well-being of the sisters as they go about their ministries. The Trustees have also authorised donations to certain charities which have similar aims to our Trust and with which sisters may be working.

Risk Management

The Trustees, with the one staff member, have identified the major risks facing the Charity, in particular the financial, operational and compliance controls in order to mitigate the risks faced by the Charity. A risk management review is carried out in January each year and is documented in the risk register, which is available for the annual audit and to the insurance company.

During 2021-2022 attention was given to continue developing a Data Protection Policy. Guidelines received in 2020 regarding a Safeguarding Policy were developed in 2021-2022. Insurance premiums have been included in our insurance for Legal issues and Cybercrime and Fraud in 2021-2022.

Going concern

The trustees have considered the current economic situation and the impact this has had on the charity.

There has not been a significant impact on the costs of the charity, though the level of donations has been lower. Based on the information available to the date of signing these financial statements, given the charity's asset base and cash position, the trustees do not believe that the current economic situation indicates a significant uncertainty which may cast doubt upon the charity's ability to continue in operation as a going concern for at least the next 12 months from the date of approval of these accounts.

Investment powers and their authority

The Trustees, by Article 3 (1) of the Charitable Trust Deed, may "invest any money forming part of the Trust Fund by applying the same in the purchase of or at interest upon the security of such stocks funds securities land buildings chattels or other investments or property whatsoever nature and wherever situate and whether purchased for the production of income or for capital appreciation or for actual occupation use or enjoyment thereof as the Trustees see fit".

The Trustees are guided by policies of the Medical Mission Sisters regarding investments which require that funds be invested in ways which are consistent with its mission that is "in solidarity with those made poor, with the powerless and with those who are oppressed".

Trustees' responsibility with respect to the accounts

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland'.

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

- Select suitable accounting practices and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which 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. They are also responsible for the safeguarding of the assets of the Charity and, hence, for the taking of reasonable steps for the detection and prevention of fraud and other irregularities.

The Trustees wish to record the professionalism and dedication of their staff member, who is the Finance Officer, and the individual members of the congregation.

On behalf of the Trustees



**Lynne Rooker
Chair of Trustees**

The Society of Catholic Medical Missionaries

Independent Auditor's Report to the Trustees of The Society of Catholic Medical Missionaries

Opinion

We have audited the financial statements of The Society of Catholic Medical Missionaries for the year ended 30 June 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 charity's affairs as at 30 June 2022 and of its incoming resources and application of resources for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the 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 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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

The Society of Catholic Medical Missionaries

Independent Auditor's Report to the Trustees of The Society of Catholic Medical Missionaries (Continued)

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 requires us to report to you if, in our opinion:

- the information given in the Annual Report of the Trustees is inconsistent in any material respects with the financial statements; or
- the charity has not kept adequate accounting records; or
- the 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 trustees' responsibilities statement set out on page 6, the 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

The objectives of our audit in respect of fraud, are; to identify and assess the risks 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 to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and the Trustees.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the company and considered that the most significant is the Charities Act 2011.
- We obtained an understanding of how the charity complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

The Society of Catholic Medical Missionaries

Independent Auditor's Report to the Trustees of The Society of Catholic Medical Missionaries (Continued)

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud (continued)

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. 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 any party other than the charity and charity's trustees as a body, for our audit work, for this report, or for the opinion we have formed.

Moore Kingston Smith LLP

Moore Kingston Smith LLP

**Chartered Accountants
Statutory auditor**

Moore Kingston Smith LLP
6th Floor
9 Appold Street
London
EC2A 2AP

Date: 28 April 2023....

Moore Kingston Smith LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006.

The Society of Catholic Medical Missionaries

Statement of Financial Activities

For the period ended 30 June 2022

	Note	Unrestricted Funds			Restricted Funds		Year to December 2020
		General Fund	Custodial Fund	Other Designated Reserves	General Fund	18 month Period to June 2022	
		£	£	£	£	£	£
Income from:							
Donations and legacies	2	57,551	1,000	29,180	5,054	92,785	157,016
Charitable activities							
Stipends and benefits		126,000	-	-	-	126,000	84,000
Other trading activities							
Sector Team income		141,911	-	-	-	141,911	78,941
Investments	3	4,452	-	67	-	4,519	5,173
Other		976	-	-	-	976	-
Total income		330,890	1,000	29,247	5,054	366,191	325,130
Expenditure on:							
Charitable activities:							
Donations/Missions Expenses	4	125,886	-	74,828	-	200,714	177,135
Society for mission purposes		50,000	-	-	-	50,000	13,373
Other	5	9,000	-	-	-	9,000	7,200
Total expenditure		184,886	-	74,828	-	259,714	197,708
Net income/(expenditure) before gains/losses on investments		146,004	1,000	(45,581)	5,054	106,477	127,422
Net gains/(losses) on investments	9	17,680	-	-	-	17,680	3,251
Net income/(expenditure) before transfers		163,684	1,000	(45,581)	5,054	124,157	130,673
Transfers Between Funds		63,705	(4,931)	-	(58,774)	58,774	-
Net movement in funds		227,389	(3,931)	(45,581)	(53,720)	124,157	130,673
Total funds brought forward at 1st January 2021	14	722,299	4,931	451,374	53,720	1,232,324	1,101,651
Total funds carried forward at 30th June 2022	14	949,688	1,000	405,793	-	1,356,481	1,232,324

There were no recognised gains or losses during the period other than the surplus for the period shown above. All the above results derive from continuing activities.

The accompanying notes form an integral part of these accounts.

The Society of Catholic Medical Missionaries

Balance Sheet

at 30th June 2022

	Note	June 2022 £	June 2022 £	December 2020 £	December 2020 £
Fixed assets					
Tangible assets	8		302,445		323,450
Investments	9		<u>153,988</u>		<u>136,308</u>
			456,433		459,758
Current assets					
Collections in progress		-		-	
Debtors	11	779		3,215	
Cash at bank	12	946,105		841,055	
Cash in hand		<u>250</u>		<u>250</u>	
		947,134		844,520	
Creditors: Amounts falling due within one year	13	<u>(47,086)</u>		<u>(71,954)</u>	
Net current assets			<u>900,048</u>		<u>772,566</u>
Total assets less current liabilities			<u>1,356,481</u>		<u>1,232,324</u>
Net assets			<u>1,356,481</u>		<u>1,232,324</u>
Fund Balances					
General Fund (unrestricted)	14		949,688		722,299
Custodial Fund (unrestricted)	14		1,000		4,931
Other Designated Funds	14		405,793		451,374
Restricted Funds	14		<u>-</u>		<u>53,720</u>
			<u>1,356,481</u>		<u>1,232,324</u>

The accompanying notes form an integral part of these financial statements.

Approved and authorised for issue by the Trustees and signed on their behalf:

Rita V. Syran District England Treasurer

Lynne Rooker District Co-ordinator

Date: 25/04/2023

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the period ended 30 June 2022

1 Accounting Policies

A summary of the principal accounting policies adopted, judgements and key sources of estimation uncertainty, is set out below:

1.1 Basis of Preparation

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

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The registered charity is a public benefit entity for the purposes of FRS 102 and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS 102)) and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared on the historical cost convention, modified by the recognition of certain tangible fixed assets, and financial assets and liabilities measured at fair value.

1.2 Accounting period

These financial statements cover a 18 month period from 1 January 2021 to 30 June 2022. The comparative period is from 1 January 2020 to 31 December 2020. The change in year end is to align with the Generalate's charity as they are soon to merge into a new legal structure, being Society of Catholic Medical Missionaries CIO.

1.3 Going concern

These financial statements are prepared on the going concern basis. The trustees have assessed the charity's ability to continue as a going concern and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. As part of this, the trustees have considered the impact of the current economic situation, which has resulted in a fall in donations but overall has not been financially significant. The assessment is for a period of at least one year from the date of the approval of these financial statements and have concluded that there are no material uncertainties about the charity's ability to continue.

1.4 Income

All income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably. Income is presented inclusive of any related tax credit.

Legacy income is recognised at the date of entitlement, which is deemed to be the earlier of the charity receiving notification of an impending distribution, or the legacy being received.

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the period ended 30 June 2022 (Continued)

1 Accounting Policies (continued)

1.5 Expenditure

Expenditure is included in the Statement of Financial Activities inclusive of any VAT which cannot be recovered. Expenditure is recognised on an accruals basis, once there is a legal or constructive obligation to transfer economic benefit 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.

Expenditure is allocated directly to the expenditure headings as far as practically possible to reflect the activities of the charity under the following activity headings:

Expenditure on charitable activities includes those direct costs and support costs relating to the pursuit of the charity's objectives. Staff costs are allocated to appropriate expenditure categories by reference to estimated time spent by staff on activities.

Other expenditure represents those items not falling into any other heading.

1.6 Foreign Currencies

Transactions are dealt with at the rate of exchange prevailing at the date of the transaction.

1.7 Taxation

The Society is a registered charity and as no trading activity is carried out, it is exempt from income and corporation taxes.

1.8 Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. All costs incurred in the purchase or enhancement of fixed assets is included.

Depreciation is provided on fixed assets when they are brought into use, at rates which will write off the cost of the assets over their useful effective lives.

The rates used are:

Freehold land and buildings	2.5% straight line
Furniture and equipment	25% straight line

Assets with a value exceeding £250 are capitalised in these accounts.

1.9 Fixed asset investments

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 statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year. The charity does not acquire put options, derivatives or other complex financial instruments.

2.0 Investment gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with bank, and other short-term liquid investments with original maturities of three months or less.

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the period ended 30 June 2022 (Continued)

1 Accounting Policies (continued)

1.11 Financial instruments

Financial instruments are recognised in the charity's balance sheet then the charity becomes party to the contractual provisions of the instrument.

Basic financial assets and liabilities are initially recognised at transaction value and subsequently measured at amortised cost, using the effective interest rate method.

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss.

1.12 Fund Accounting

Unrestricted

General - funds are available to spend at the discretion of the trustees in furtherance of the objectives of the charity.

Designated - these are funds allocated by the Trustees and approved by the General Assembly for particular purposes.

Custodial - these are designated funds administered by District England on behalf of Districts overseas.

Restricted - these are funds that are only to be used for a specific purpose.

1.13 Exemptions for qualifying entities

The charity has taken advantage of the exemption from the requirements of Module 14: Statement of cash flows to prepare a statement of cash flows, under the Charities SORP 2019.

1.14 Critical accounting estimates and areas of judgement

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2	Income from donations and legacies	Residential				18 month	Year ended
		General Fund	Custodial Fund	Care Fund	Restricted Fund	period ended June 2022	December 2020
		£	£	£	£	£	
	Donations	47,004	1,000	29,180	5,054	82,238	112,016
	Legacies	10,547				10,547	45,000
	Fundraising and events					-	-
		<u>57,551</u>	<u>1,000</u>	<u>29,180</u>	<u>5,054</u>	<u>92,785</u>	<u>157,016</u>

3	Income from investments	Residential				18 month	Year ended
		General Fund	Custodial Fund	Care Fund	Restricted Fund	period ended June 2022	December 2020
		£	£	£	£	£	
	Income arising from investments	3,684		67	-	3,751	3,774
	Income arising from cash deposits	<u>768</u>				<u>768</u>	<u>1,399</u>
	Total Income Arising	<u>4,452</u>	<u>-</u>	<u>67</u>	<u>-</u>	<u>4,519</u>	<u>5,173</u>

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the period ended 30 June 2022 (Continued)

4 Donations/Missions Expenses	General Fund £	Custodial Fund £	Residential	Restricted Fund £	18 month	Year ended
			Care Fund £		period ended	December
					June 2022 £	2020 £
Direct charitable expenditure:						
Donations/missions expenses	18,872	-	74,828	-	93,700	104,034
Other donations and gifts		-	-	-	-	275
Support costs:						
General expenses	2,187	-	-	-	2,187	1,369
House operating costs	58,443	-	-	-	58,443	62,732
Legal and professional	18,528	-	-	-	18,528	88,335
Depreciation	22,173	-	-	-	22,173	14,070
Bank charges	243	-	-	-	243	133
Meetings, travel and other support	5,440	-	-	-	5,440	3,572
	<u>125,886</u>	<u>-</u>	<u>74,828</u>	<u>-</u>	<u>200,714</u>	<u>274,520</u>

5 Other costs	General Fund £	Custodial Fund £	Residential	18 month	Year ended
			Care Fund £	period ended	December
				June 2022 £	2020 £
Auditor's remuneration for:					
Audit fee	9,000	-	-	9,000	7,200
	<u>9,000</u>	<u>-</u>	<u>-</u>	<u>9,000</u>	<u>7,200</u>

6 Staff Costs	18 month		Year ended
	period ended	June 2022 £	December 2020 £
Wages and salaries		12,060	8,040
Social security costs		-	-
		<u>12,060</u>	<u>8,040</u>
<i>Number of employees:</i>			
The average monthly number of employees during the year was		<u>1</u>	<u>1</u>

The society considers its key management personnel to comprise the trustees.

There were no employees who received employee benefits of more than £60,000 (2020 - none).

7 Trustees' Remuneration

No trustees received remuneration for their services during the period (2020 - none).

No trustees were reimbursed during the period (2020 - none).

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the period ended 30 June 2022 (Continued)

8 Fixed Assets	8 Springfield Road £	109 Clitherow Avenue £	Furniture and Equipment £	18 month period ended June 2022 £
Cost				
As at 1st January 2021	151,956	396,176	31,757	579,889
Additions	-		1,168	1,168
Disposals				-
As at 30th June 2022	<u>151,956</u>	<u>396,176</u>	<u>32,925</u>	<u>581,057</u>
Depreciation				
As at 1st January 2021	46,230	179,926	30,283	256,439
Charge for the year	20,555	-	1,618	22,173
As at 30th June 2022	<u>66,785</u>	<u>179,926</u>	<u>31,901</u>	<u>278,612</u>
Net Book Value				
At 30th June 2022	<u>85,171</u>	<u>216,250</u>	<u>1,024</u>	<u>302,445</u>
At 31st December 2020	<u>105,726</u>	<u>216,250</u>	<u>1,474</u>	<u>323,450</u>
9 Investments			18 month period ended June 2022 £	Year ended December 2020 £
CCLA Fixed Interest Deposit Fund				
Market value brought forward at 1 January 2021			101,308	98,057
Change in market value			<u>17,680</u>	<u>3,251</u>
Market value carried forward at 30 June 2022			118,988	101,308
National Savings Income Bonds			<u>35,000</u>	<u>35,000</u>
			<u>153,988</u>	<u>136,308</u>
These are held primarily to provide an investment return for the charity.				
10 Financial instruments			18 month period ended June 2022 £	Year ended December 2020 £
Carrying amount of financial assets				
Debt instruments measured at amortised cost			1,453	2,401
Instruments measured at fair value through income and expenditure			<u>118,988</u>	<u>101,308</u>
Carrying amount of financial liabilities				
Measured at amortised cost			<u>45,381</u>	<u>46,071</u>

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the period ended 30 June 2022 (Continued)

11 Debtors	18 month period ended June 2022 £	Year ended December 2020 £
Sundry debtors, receivables and prepayments	779	2,422
Accrued income	-	793
	<u>779</u>	<u>3,215</u>
12 Cash at Bank	18 month period ended June 2022 £	Year ended December 2020 £
Current Accounts		
No.1	295,743	266,317
Metro Bank	28,677	28,677
Springfield Road	7,770	8,012
	<u>332,190</u>	<u>303,006</u>
Deposit Accounts		
Business reserve account	23,892	23,738
Metro Deposit account	36,306	36,289
Investment account	196,772	196,673
95 Day Coop Account	326,944	251,348
CCLA deposit fund	30,001	30,001
	<u>946,105</u>	<u>841,055</u>
13 Creditors: Amounts falling due within one year	18 month period ended June 2022 £	Year ended December 2020 £
Other creditors	871	2,340
Taxation and social security	405	404
Deferred Income	-	25,200
Accruals	9,000	7,200
Patrimony	36,810	36,810
	<u>47,086</u>	<u>71,954</u>

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the period ended 30 June 2022 (Continued)

14 Funds

	Brought Forward £	Incoming Resources £	Outgoing Resources £	Gains and Losses £	Transfers £	Carried Forward £
<i>Unrestricted:</i>						
General	722,299	330,890	(184,886)	17,680	63,705	949,688
<i>Designated:</i>						
Custodial fund	4,931	1,000	-	-	(4,931)	1,000
<i>Other designated:</i>						
District General	250,000	-	-	-	-	250,000
Residential Care	201,374	29,247	(74,828)	-	-	155,793
	451,374	29,247	(74,828)	-	-	405,793
<i>Restricted:</i>						
Springfield Road	53,720	5,054	-	-	(58,774)	-
Total	1,232,324	366,191	(259,714)	17,680	-	1,356,481

Custodial funds are those funds administered by District England on behalf of Districts overseas.

District General Reserves are funds allocated by the General Assembly considered to be the working capital requirements for the District.

The Residential Care Reserve is used to cover extra care for Sisters when not fully funded by Health Authorities.

A transfer from general funds was approved by the trustees to bring the fund to a level that will allow for required short term support of the Sisters.

The Restricted Fund has been donated specifically for the extension of the Springfield property.

15 Analysis of net assets between funds

	Fixed Assets £	Current Assets £	Creditors: Amounts due within one year £	Total £
General Fund	456,433	540,341	(47,086)	949,688
Designated:				
Custodial Fund	-	1,000	-	1,000
Other Funds	-	405,793	-	405,793
Restricted	-	-	-	-
	456,433	947,134	(47,086)	1,356,481

16 Related Parties

During the year one sister (2020: one sister), who is also a trustee of the charity, lived rent-free in the properties in order to carry out the objects of the Society.

CHARITY ADMINISTERED IN CONNECTION WITH THE SOCIETY OF CATHOLIC MEDICAL MISSIONARIES

England & Wales - Charity number 232742

Accounts

The Society of Catholic Medical Missionaries

Annual Report and Financial Statements
For the year ended 31 December 2020

**The Society of Catholic Medical Missionaries
Annual Report of the Trustees
For the year ended 31st December 2020**

Legal and Administrative Details

Full name

The Society of Catholic Medical Missionaries
(Commonly known as the Medical Mission Sisters-UK)
Registration Number 232742

**Medical Mission Sisters UK Trustees
as of 31st December 2020**

Chair of Trustees/Communications
Trustee/Treasurer
Trustee
Trustee
Trustee

Sister Lynne Rooker
Sister Rita Syron
Sister Marietta Natividad
Sister Simone Herrmann
Sister Jyoti Premika Kujur

MMS Society Coordinator

Sister Irene Gladdey Fernandez

Administration Address

109 Clitherow Avenue
Hanwell
London
W7 2BL

Accountants

Moore Kingston Smith LLP
The Shipping Building
The Old Vinyl Factory
Blyth Road
Hayes, London
UB3 1HA

Principal Bankers

The Cooperative Bank
14 New Broadway
Ealing
London
W5 2XL

Solicitors

James Vernor-Miles
Hunters Law LLP
9 New Square
Lincoln's Inn
London WC2A 3QN

**The Society of Catholic Medical Missionaries
Annual Report of the Trustees
For the year ended 31st December 2020**

Structure, Governance and Management

The Society of Catholic Medical Missionaries (SCMM), known as the Medical Mission Sisters (MMS) is an international religious congregation of missionary sisters in the Catholic Church, founded in 1925.

The International Headquarters (Generalate) of the congregation is located in Acton, London, UK. There are 470 professed sisters around the world, of whom 19 are currently resident in the United Kingdom. The Congregation is governed by its own Constitution. The Congregation is divided into geographical regions, known as Units. One such Unit is Medical Mission Sisters UK.

The accounts accompanying this report are the accounts of the Charitable Trust in which the assets of Medical Mission Sisters UK are held. Charitable Trust Deed No.232742, dated 30th December 1963, governs the Trust. The accounts have been prepared in accordance with accounting standards and the Statement of Recommended Practice in "Accounting and Reporting by Charities" issued in March 2015.

Structure

Charitable Trust Deed No 232742, dated 30th December 1963, governs the Trust. The Trustees are appointed by the Society Coordinator (General Superior of the Congregation) from among Medical Mission Sisters in the UK who have appropriate qualities and skills. Charity Commission information is regularly downloaded and discussed by Trustees and staff members. Availability of suitable Medical Mission Sisters to become trustees is monitored by the Charity, as is the possibility of training and appointing of Trustees from outside Medical Mission Sisters.

Governance and management

The Trustees are responsible for the overall management of the Charity and for care of the Sisters. Trustees met and corresponded with each other at least once a month in 2020. Other sisters are co-opted to assist with publicity, fundraising for local and global mission communications and support of the sisters.

Training of Trustees and members

One Trustee is a member of the Conference of Religious for England and Wales as are other active members of the Unit. The Conference and the regional branch of the Conference is a helpful resource for advice and information.

During this year of the Covid-19 pandemic the Trustee Treasurer and staff attended webinars on legal and financial matters organised by the the Association of Provincial Bursars, Moore Kingston Smith and others.

Other Medical Mission Sisters have attended conferences and webinars associated with their professions and individual involvements.

Objectives

The mission of the Society is to relieve suffering and promote health. Together with those whose lives are affected by sickness, poverty and other forms of social exclusion the sisters search for appropriate ways to relieve suffering and to transform situations that put the health and well-being of people and the planet at risk.

Public Benefit:

In planning and carrying out the activities of the Charity, the Trustees have had regard to guidance of the Charity Commission in regard to Public Benefit. Due to the pandemic and repeated lockdowns many charitable groups using volunteers were forced to suspend regular activities. When, for example, by the Government Policy "All In", homeless people were moved from the streets and drop-in centres to hotels around the city, case workers and volunteers had to travel around to support them in their personal and health needs during the lockdowns. Without this dedicated support and encouragement many would not have persevered in strange hotels. Indeed some did not and had to be followed up on the streets.

Activities

- Care of elderly or sick sisters resident in England and Wales.
- Participation in the NHS and several charitable services, especially those which reach out to people on the margins of society.
- Social Justice, peace and environmental networking - recognising the interconnection of these issues with respect to health and well-being.

Achievements and Performance

Care of the elderly sisters

The average age of the sisters in MMS-UK is 69, with a median age of 79 years. With age some of the sisters are becoming frailer, requiring more resources and time for their care. Sisters who are able assist elderly sisters with shopping and laundry and regularly visit those in sheltered housing and residential care according to the regulations of protection during the pandemic. At the end of 2020 six sisters resided in sheltered housing or similar low-cost accommodation. One sister was in a residential care home supported by the Medical Mission Sisters. Mobility aids are provided for sisters who need them. In 2020 two elderly sisters died.

Publicity, Fundraising for mission and Communications

- With the onset of the Covid-19 pandemic the Bishops Conference of England and Wales suspended mission appeals in Catholic parishes for the foreseeable future.
- A Newsletter was published in 2020 with copies distributed to donors and to parishioners.
- Mindful of Data Protection issues and good practice, we continue to update the wishes of donors regarding receiving information and publications
- Periodic updating of our website continues in order to provide information about Medical Mission Sisters, and our work.
- We endeavour to reduce our expenses by:
 - regularly updating the mailing list according to donors' wishes
 - encouraging communication with our donors by e-mail according to their wishes
 - we now send out the Newsletter in PD Format by email to most of our overseas readers and some of our UK readers.

The effectiveness of fundraising is decreasing because we no longer have many sisters able to do fundraising work. Many regular donors are ageing, and new donors are few. The suspension of mission appeals during 2020 meant no income from this source.

We are grateful to long-term donors who leave us a legacy in their will. It is a blessing that the mission of health and healing is helped in this way.

Social Justice, Peace and Environmental networking.

Sisters network with Justice, Peace, Environmental and Interfaith organisations, joining them in endeavours to work for a more just and peaceful world. They do this by joining local peace and justice groups, by correspondence and by joining in peaceful demonstrations to help create awareness of the various issues. Organisations with whom we network with are CAFOD, National Justice and Peace Network, Anti-Human Trafficking networks, Jesuit Refugee Services, Pax Christi and Climate Change Coalition.

Remedial work on the Loft development (Springfield Road house)

2020 saw the finalisation of the remedial work done on the loft development at the Springfield Road house.

Activities in UK

- One sister works as a senior doctor in a London hospital A&E department.
- One is a senior case worker with Hope for Southall Street Homeless caring for homeless people.
- Unable to be active as volunteers in their usual work, the sisters involved themselves with local activities helping with cooking food and delivering it to needy people, listening to people and making cloth face masks.

Impact of the involvements of the sisters:

One sister has continued to work throughout the pandemic in the NHS in a very busy A&E department. Homeless people are sometimes not well understood and doctors and nurses have difficulty in relating and managing them. As well as her major duties, our sister has been commissioned to develop a ground network of other homeless services such as GP surgeries, day centres, alcohol and drug services with the goal of better coordination and cooperation across the board. Leaflets for her colleagues help to sign-post patients to appropriate services. She has a regular programme of holistic teaching on these issues and is often asked to advise in the management of difficult cases. All of this eases the difficulties of colleagues and helps patients on the road to better and safer care.

Journeying with those who are sleeping rough on the streets needs courage and perseverance. The sisters always work with reliable Charities, for example Hope for Southall Street Homeless and NGOs such as St.Mungo's. During the pandemic, day drop-in centres and night shelters were closed but the sisters saw to the needs of homeless people in hotels and participated in counts of rough sleepers at night.

Our sisters of Indian background work with homeless people, some of whom are failed asylum seekers. Language and a knowledge of culture is vital to helping clients to decide what is best for them. Some have been reconnected with their families and have returned home. Help is often needed regarding legal and immigration issues. This involvement has an impact when clients gradually get on to the road to legal status, or, to recovering from addiction and ill health and hopefully a normal life.

Much of the work the sisters do is being present to people who are sick or elderly, homeless or otherwise in difficult circumstances. Sometimes all that is needed is a chat, laugh and reminiscing over old times. The sisters' listening and caring is certainly greatly appreciated. Sometimes they are able to help people to contact other services which may be available to them. Where this is not possible they accompany people in their difficulties, helping them to cope: As with many other activities impact is measured not only in statistics but also in the quality of relationships and understanding that grow between people. During the pandemic this presence to people becomes more important because of isolation and lockdowns.

We engage in activities for social justice and the environment because of the dignity of each person and the gift of creation, our common home. Petitions, letter writing and meetings have resulted in major growth of awareness, legal developments in human rights and climate issues. We have contributed to these results, albeit in a small way.

Some Major Risk factors for MMS-UK

The trustees have assessed the major risks to which the charity is exposed and have established effective systems to mitigate those risks:

Ageing and decreasing of membership.

Young members of the charity are in the process of increasing their work with the younger generation to encourage new members.

Decreasing income is a combined result of diminishing membership and number of donors, and the present economic climate.

Sisters try to find new ways of fundraising and making the cause known. Every effort was made to attract donors and to control costs.

Trustees restructured the investment policy and relocated some of the funds to generate more income.

Future plans and activities

- Care of the elderly, frail and sick sisters will continue to be an important part of the activities of MMS.
- Sisters in the UK will continue their local involvements, as far as they are able, according to the activities listed in this Report and in compliance with COVID-19 regulation.
- Review the future of the Charity and how to manage it in the future.

Given the age structure of the Membership, the Trustees have continued to affirm the sisters in their various charitable works and foresee that the sisters will continue in these ministries according to their health and energy, as the pandemic allows. The Trustees appreciate the fact that the sisters are a healing presence to people and to one another even when their activities are very limited.

Financial Report for the year 2020

A summary of the year's results can be found on page 10 of the accounts.

The Charity's total incoming resources for 2020 amounted to £325,130 compared to £393,252 in 2019. Main sources of income were donations, subsidy from the Society's Generalate to support older Sisters and remuneration of two Sisters, proceeds received from Sisters' Mission Appeals in 2019.

Resources expended during 2020 from the General Fund were £197,708 which included the donation to overseas mission of the General Assembly. The Trustees acknowledge the ongoing support cost of Sisters in Residential care of £65,484. In 2019 total resources expended were £297,778.

The Society has no unpaid volunteers and received no donations in kind.

Financial position

The balance sheet shows total assets of £1,232,324. Fixed assets are tangible assets of £323,450 and investments of £136,308. Net current assets are £772,566.

Fund balances

General fund is £ 722,299 (of which £406,038 are tangible assets).

The **Reserve fund** is £250,000. This designated fund is a sufficient amount to cover the support and work of the sisters in England. It can be used by decisions of the Trustees to assist cash flow when necessary. If used, it is to be replenished from free reserves as they accumulate. The Fund has not been touched in 2020. The state of the reserve fund is reviewed annually.

The **Care Fund** provides for the care needs of the elderly and sick sisters at home as well as in residential care. The Care Fund stands at £201,374 at the end of 2020

Reserves Policy

Medical Mission Sisters' policy is not to hold large free reserves in any Unit but, if possible, to make available to the General Administration a portion of available cash to benefit needy areas of the Society in its missionary work around the world.

Free reserves are those funds which are over and above our liabilities and the designated funds. If special purpose funds are needed in the UK these may be set up by the Trustees from free reserves, after dialogue with the General Administration.

Use of free reserves

The Society of Catholic Medical Missionaries (MMS-UK) Charitable Trust aims to support the sisters in their religious life and in their charitable works. To this end the Trust has expended resources for the spiritual and material well-being of the sisters as they go about their ministries. The Trustees have also authorised donations to certain charities which have similar aims to our Trust and with which sisters may be working.

Risk Management

The Trustees, with the one staff member, have identified the major risks facing the Charity, in particular the financial, operational and compliance controls in order to mitigate the risks faced by the Charity. A risk management review is carried out in January each year and is documented in the risk register, which is available for the annual audit and to the insurance company.

During 2020 attention was given to developing a Data Protection Policy which is now on file. Guidelines have been received regarding a Safeguarding Policy which will be developed in 2021. Insurance premiums have been included in our insurance for Legal issues and Cybercrime and Fraud in 2020.

Covid-19 pandemic

The trustees have considered the emergence and spread of the Covid-19 virus, and the impact this has had on the charity. Precautions have been taken to protect the Sisters, which have not had a significant impact on the costs of the charity, though the level of donations has been lower. Based on the information available to the date of signing these financial statements, given the charity's asset base and cash position, the trustees do not believe that this global event indicates a significant uncertainty which may cast doubt upon

the charity's ability to continue in operation as a going concern for at least the next 12 months from the date of approval of these accounts.

Investment powers and their authority

The Trustees, by Article 3 (1) of the Charitable Trust Deed, may "invest any money forming part of the Trust Fund by applying the same in the purchase of or at interest upon the security of such stocks funds securities land buildings chattels or other investments or property whatsoever nature and wherever situate and whether purchased for the production of income or for capital appreciation or for actual occupation use or enjoyment thereof as the Trustees see fit".

The Trustees are guided by policies of the Medical Mission Sisters regarding investments which require that funds be invested in ways which are consistent with its mission that is "in solidarity with those made poor, with the powerless and with those who are oppressed".

Trustees' responsibility with respect to the accounts

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland'.

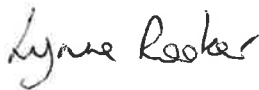
The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of incoming resources and application of resources, including the income and expenditure of the charity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

- Select suitable accounting practices and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which 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. They are also responsible for the safeguarding of the assets of the Charity and, hence, for the taking of reasonable steps for the detection and prevention of fraud and other irregularities.

The Trustees wish to record the professionalism and dedication of their staff member, who is the Finance Officer, and the individual members of the congregation.

On behalf of the Trustees



Lynne Rooker
Chair of Trustees
Date: 30 September 2021

The Society of Catholic Medical Missionaries

Independent Auditor's Report to the Trustees of The Society of Catholic Medical Missionaries

Opinion

We have audited the financial statements of The Society of Catholic Medical Missionaries for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 charity's affairs as at 31 December 2020 and of its incoming resources and application of resources for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the 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 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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

The Society of Catholic Medical Missionaries

Independent Auditor's Report to the Trustees of The Society of Catholic Medical Missionaries (Continued)

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 requires us to report to you if, in our opinion:

- the information given in the Annual Report of the Trustees is inconsistent in any material respects with the financial statements; or
- the charity has not kept adequate accounting records; or
- the 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 trustees' responsibilities statement set out on page 6, the 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

The objectives of our audit in respect of fraud, are; to identify and assess the risks 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 to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and the Trustees.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the company and considered that the most significant are the Charities Act 2011.
- We obtained an understanding of how the charity complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

The Society of Catholic Medical Missionaries
Independent Auditor's Report to the Trustees of
The Society of Catholic Medical Missionaries (Continued)

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud (continued)

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. 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 any party other than the charity and charity's trustees as a body, for our audit work, for this report, or for the opinion we have formed.

Moore Kingston Smith LLP

Moore Kingston Smith LLP

Chartered Accountants

Statutory auditor

The Shipping Building
The Old Vinyl Factory
Blyth Road
Hayes, London
UB3 1HA

Date: . 30 September 2021

Moore Kingston Smith LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006.

The Society of Catholic Medical Missionaries
Statement of Financial Activities
For the year ended 31 December 2020

	Note	Unrestricted Funds			Restricted Funds	Total 2020 £	Total 2019 £
		General Fund £	Custodial Fund £	Other Designated Reserves £	General Fund £		
Income from:							
Donations and legacies	2	94,546	400	56,846	5,224	157,016	140,419
Charitable activities							
Stipends and benefits		84,000	-	-	-	84,000	106,974
Other trading activities							
Sector Team income		78,941	-	-	-	78,941	76,092
Investments	3	5,110	-	63	-	5,173	6,490
Other		-	-	-	-	-	63,277
Total income		262,597	400	56,909	5,224	325,130	393,252
Expenditure on:							
Charitable activities:							
Donations/Missions Expenses	4	98,834	50	65,484	12,767	177,135	274,520
Society for mission purposes		13,373	-	-	-	13,373	16,298
Other	5	7,200	-	-	-	7,200	6,960
Total expenditure		119,407	50	65,484	12,767	197,708	297,778
Net income/(expenditure) before losses on investments		143,190	350	(8,575)	(7,543)	127,422	95,474
Net gains/(losses) on investments	9	3,251	-	-	-	3,251	2,794
Net income/(expenditure) before transfers		146,441	350	(8,575)	(7,543)	130,673	98,268
Transfers Between Funds		-	-	-	-	-	-
Net movement in funds		146,441	350	(8,575)	(7,543)	130,673	98,268
Total funds brought forward at 1st January 2020	14	575,858	4,581	459,949	61,263	1,101,651	1,003,383
Total funds carried forward at 31st December 2020	14	722,299	4,931	451,374	53,720	1,232,324	1,101,651

There were no recognised gains or losses during the period other than the surplus for the year shown above. All the above results derive from continuing activities.

The accompanying notes form an integral part of these accounts.

The Society of Catholic Medical Missionaries
 Balance Sheet
 at 31st December 2020

	Note	2020 £	2020 £	2019 £	2019 £
Fixed assets					
Tangible assets	8		323,450		313,301
Investments	9		<u>136,308</u>		<u>133,057</u>
			459,758		446,358
Current assets					
Collections in progress		-		13,373	
Debtors	11	3,215		2,180	
Cash at bank	12	841,055		719,763	
Cash in hand		<u>250</u>		<u>250</u>	
		844,520		735,566	
Creditors: Amounts falling due within one year	13	<u>(71,954)</u>		<u>(80,273)</u>	
Net current assets			<u>772,566</u>		<u>655,293</u>
Total assets less current liabilities			1,232,324		1,101,651
Net assets			<u>1,232,324</u>		<u>1,101,651</u>
Fund Balances					
General Fund (unrestricted)	14		722,299		575,858
Custodial Fund (unrestricted)	14		4,931		4,581
Other Designated Funds	14		451,374		459,949
Restricted Funds	15		<u>53,720</u>		<u>61,263</u>
			<u>1,232,324</u>		<u>1,101,651</u>

The accompanying notes form an integral part of these financial statements.

Approved and authorised for issue by the Trustees and signed on their behalf:

Rita V. Symon District England Treasurer

Lynne Rees District Co-ordinator

Date: *30 September 2021*

The Society of Catholic Medical Missionaries
Notes to the Financial Statements
For the year ended 31 December 2020

1 Accounting Policies

A summary of the principal accounting policies adopted, judgements and key sources of estimation uncertainty, is set out below:

1.1 Basis of Preparation

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

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The registered charity is a public benefit entity for the purposes of FRS 102 and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS 102)) and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared on the historical cost convention, modified by the recognition of certain tangible fixed assets, and financial assets and liabilities measured at fair value.

1.2 Going concern

These financial statements are prepared on the going concern basis. The trustees have assessed the charity's ability to continue as a going concern and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. As part of this, the trustees have considered the impact of the Covid-19 pandemic, which has resulted in a fall in donations but overall has not been financially significant. The assessment is for a period of at least one year from the date of the approval of these financial statements and have concluded that there are no material uncertainties about the charity's ability to continue.

1.3 Income

All income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably. Income is presented inclusive of any related tax credit.

Legacy income is recognised at the date of entitlement, which is deemed to be the earlier of the charity receiving notification of an impending distribution, or the legacy being received.

The Society of Catholic Medical Missionaries
Notes to the Financial Statements
For the year ended 31 December 2020 (Continued)

1 Accounting Policies (continued)

1.4 Expenditure

Expenditure is included in the Statement of Financial Activities inclusive of any VAT which cannot be recovered. Expenditure is recognised on an accruals basis, once there is a legal or constructive obligation to transfer economic benefit 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.

Expenditure is allocated directly to the expenditure headings as far as practically possible to reflect the activities of the charity under the following activity headings:

Expenditure on charitable activities includes those direct costs and support costs relating to the pursuit of the charity's objectives. Staff costs are allocated to appropriate expenditure categories by reference to estimated time spent by staff on activities.

Other expenditure represents those items not falling into any other heading.

1.5 Foreign Currencies

Transactions are dealt with at the rate of exchange prevailing at the date of the transaction.

1.6 Taxation

The Society is a registered charity and as no trading activity is carried out, it is exempt from income and corporation taxes.

1.7 Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. All costs incurred in the purchase or enhancement of fixed assets is included.

Depreciation is provided on fixed assets when they are brought into use, at rates which will write off the cost of the assets over their useful effective lives.

The rates used are:

Freehold land and buildings	2.5% straight line
Furniture and equipment	25% straight line

Assets with a value exceeding £250 are capitalised in these accounts.

1.8 Fixed asset investments

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 statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year. The charity does not acquire put options, derivatives or other complex financial instruments.

1.9 Investment gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with bank, and other short-term liquid investments with original maturities of three months or less.

The Society of Catholic Medical Missionaries
Notes to the Financial Statements
For the year ended 31 December 2020 (Continued)

1 Accounting Policies (continued)

1.11 Financial instruments

Financial instruments are recognised in the charity's balance sheet then the charity becomes party to the contractual provisions of the instrument.

Basic financial assets and liabilities are initially recognised at transaction value and subsequently measured at amortised cost, using the effective interest rate method.

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss.

1.12 Fund Accounting

Unrestricted

General - funds are available to spend at the discretion of the trustees in furtherance of the objectives of the charity.

Designated - these are funds allocated by the Trustees and approved by the General Assembly for particular purposes.

Custodial - these are designated funds administered by District England on behalf of Districts overseas.

Restricted - these are funds that are only to be used for a specific purpose.

1.13 Exemptions for qualifying entities

The charity has taken advantage of the exemption from the requirements of Module 14: Statement of cash flows to prepare a statement of cash flows, under the Charities SORP 2019.

1.14 Critical accounting estimates and areas of judgement

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2 Income from donations and legacies

	Residential				Total 2020	Total 2019
	General Fund	Custodial Fund	Care Fund	Restricted Fund		
	£	£	£	£	£	£
Donations	49,546	400	56,846	5,224	112,016	111,977
Legacies	45,000				45,000	15,069
Fundraising and events					-	13,373
	<u>94,546</u>	<u>400</u>	<u>56,846</u>	<u>5,224</u>	<u>157,016</u>	<u>140,419</u>

3 Income from investments

	Residential				Total 2020	Total 2019
	General Fund	Custodial Fund	Care Fund	Restricted Fund		
	£	£	£	£	£	£
Income arising from investments	3,711		63	-	3,774	5,876
Income arising from cash deposits	1,399				1,399	614
Total Income Arising	<u>5,110</u>	<u>-</u>	<u>63</u>	<u>-</u>	<u>5,173</u>	<u>6,490</u>

The Society of Catholic Medical Missionaries
Notes to the Financial Statements
For the year ended 31 December 2020 (Continued)

4 Donations/Missions Expenses	General Fund £	Residential			Total 2020 £	Total 2019 £
		Custodial Fund £	Care Fund £	Restricted Fund £		
Direct charitable expenditure:						
Donations/missions expense:	17,916	50	65,484	-	83,450	104,034
Other donations and gifts		-	-	-	-	275
Support costs:						
General expenses	1,767	-	-	-	1,767	1,369
House operating costs	55,076	-	-	-	55,076	62,732
Legal and professional	7,376	-	-	12,767	20,143	88,335
Depreciation	13,782	-	-	-	13,782	14,070
Bank charges	127	-	-	-	127	133
Meetings, travel and other support	2,790	-	-	-	2,790	3,572
	<u>98,834</u>	<u>50</u>	<u>65,484</u>	<u>12,767</u>	<u>177,135</u>	<u>274,520</u>

5 Other costs	General Fund £	Residential			Total 2020 £	Total 2019 £
		Custodial Fund £	Care Fund £	Total £		
Auditor's remuneration for:						
Audit fee	7,200	-	-	7,200	6,960	
	<u>7,200</u>	<u>-</u>	<u>-</u>	<u>7,200</u>	<u>6,960</u>	

6 Staff Costs	2020		2019	
	£		£	
Wages and salaries	8,040		6,920	
Social security costs	-		-	
	<u>8,040</u>		<u>6,920</u>	
Number of employees:				
The average monthly number of employees during the year was	<u>1</u>		<u>1</u>	

The society considers its key management personnel to comprise the trustees.

There were no employees who received employee benefits of more than £60,000.

7 Trustees' Remuneration

No trustees received remuneration for their services during the year (2019 - none).

No trustees were reimbursed during the year (2019 - 1 trustee totalling £275 for repairs).

The Society of Catholic Medical Missionaries
Notes to the Financial Statements
For the year ended 31 December 2020 (Continued)

8 Fixed Assets

	8 Springfield Road £	109 Clitherow Avenue £	Furniture and Equipment £	Assets Under Construction £	Total £
Cost					
As at 1st January 2020	49,950	396,176	30,316	79,516	555,958
Additions	22,490		1,441		23,931
Disposals					-
Other movement	79,516			(79,516)	-
As at 31st December 2020	151,956	396,176	31,757	-	579,889
Depreciation					
As at 1st January 2020	43,918	170,021	28,718	-	242,657
Charge for the year	2,312	9,905	1,565		13,782
As at 31st December 2020	46,230	179,926	30,283	-	256,439
Net Book Value					
As at 31st December 2020	105,726	216,250	1,474	-	323,450
As at 31st December 2019	6,032	226,155	1,598	79,516	313,301

The other movement relates to the Springfield road loft extension which was previously under construction and as at August 2020 this came into use and was therefore reclassified and depreciated from this date.

9 Investments

	2020 £	2019 £
CCLA Fixed Interest Deposit Fund		
Market value brought forward at 1 January 2020	98,057	95,263
Change in market value	3,251	2,794
Market value carried forward at 31 December 2020	101,308	98,057
National Savings Income Bonds	35,000	35,000
	136,308	133,057

These are held primarily to provide an investment return for the charity.

10 Financial instruments

	2020 £	2019 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	2,401	15,345
Instruments measured at fair value through income and expenditure	101,308	98,057
Carrying amount of financial liabilities		
Measured at amortised cost	46,071	29,782

11 Debtors

	2020 £	2019 £
Sundry debtors, receivables and prepayments	2,422	560
Accrued income	793	1,620
	3,215	2,180

The Society of Catholic Medical Missionaries
Notes to the Financial Statements
For the year ended 31 December 2020 (Continued)

12 Cash at Bank	2020	2019
	£	£
Current Accounts		
No. 1	266,317	146,886
Metro Bank	28,677	28,677
Springfield Road	8,012	7,469
	<u>303,006</u>	<u>183,032</u>
Deposit Accounts		
Business reserve account	23,738	23,738
Metro Deposit account	36,289	36,238
Investment account	196,673	196,754
95 Day Coop Account	251,348	250,000
CCLA deposit fund	30,001	30,001
	<u>841,055</u>	<u>719,763</u>
13 Creditors: Amounts falling due within one year	2020	2019
	£	£
Other creditors	2,340	6,721
Taxation and social security	404	382
Deferred Income	25,200	29,400
Accruals	7,200	6,960
Patrimony	36,810	36,810
	<u>71,954</u>	<u>80,273</u>

The Society of Catholic Medical Missionaries
Notes to the Financial Statements
For the year ended 31 December 2020 (Continued)

14 Funds

	Brought Forward £	Incoming Resources £	Outgoing Resources £	Gains and Losses £	Transfers £	Carried Forward £
<i>Unrestricted:</i>						
General	575,858	262,597	(119,407)	3,251	-	722,299
<i>Designated:</i>						
Custodial fund	4,581	400	(50)	-	-	4,931
<i>Other designated:</i>						
District General	250,000	-	-	-	-	250,000
Residential Care	209,949	56,909	(65,484)	-	-	201,374
	459,949	56,909	(65,484)	-	-	451,374
<i>Restricted:</i>						
Springfield Road	61,263	5,224	(12,767)	-	-	53,720
Total	1,101,651	325,130	(197,708)	3,251	-	1,232,324

Custodial funds are those funds administered by District England on behalf of Districts overseas.

District General Reserves are funds allocated by the General Assembly considered to be the working capital requirements for the District.

The Residential Care Reserve is used to cover extra care for Sisters when not fully funded by Health Authorities.

A transfer from general funds was approved by the trustees to bring the fund to a level that will allow for required short term support of the Sisters.

The Restricted Fund has been donated specifically for the extension of the Springfield property.

15 Analysis of net assets between funds

	Fixed Assets £	Current Assets £	Creditors: Amounts due within one year £	Total £
General Fund	406,038	388,215	(71,954)	722,299
Designated:				
Custodial Fund	-	4,931	-	4,931
Other Funds	-	451,374	-	451,374
Restricted	53,720	-	-	53,720
	459,758	844,520	(71,954)	1,232,324

16 Related Parties

During the year one sister (2019: one sister), who is also a trustee of the charity, lived rent-free in the properties in order to carry out the objects of the Society.

Accounts

The Society of Catholic Medical Missionaries

**Annual Report and Financial Statements
For the year ended 31 December 2019**

**The Society of Catholic Medical Missionaries
Annual Report of the Trustees
For the year ended 31st December 2019**

Legal and Administrative Details

Full name

The Society of Catholic Medical Missionaries
(Commonly known as the Medical Mission Sisters-UK)
Registration Number 232742

**Medical Mission Sisters UK Trustees
as of 31st December 2019**

Chair of Trustees/Communications
Trustee/Treasurer
Trustee
Trustee
Trustee

Sister Lynne Rooker
Sister Rita Syron
Sister Marietta Natividad
Sister Simone Herrmann
Sister Jyoti Premika Kujur

MMS Society Coordinator

Sister Irene Gladdey Fernandez

Administration Address

109 Clitherow Avenue
Hanwell
London
W7 2BL

Accountants

Moore Kingston Smith LLP
The Shipping Building
The Old Vinyl Factory
Blyth Road
Hayes, London
UB3 1HA

Principal Bankers

The Cooperative Bank
14 New Broadway
Ealing
London
W5 2XL

Solicitors

James Vernor-Miles
Hunters Law LLP
9 New Square
Lincoln's Inn
London WC2A 3QN

**The Society of Catholic Medical Missionaries
Annual Report of the Trustees
For the year ended 31st December 2019**

Structure, Governance and Management

The Society of Catholic Medical Missionaries (SCMM) known as the Medical Mission Sisters (MMS) is an international religious congregation of missionary sisters in the Catholic Church, founded in 1925.

The International Headquarters (Generalate) of the congregation is located in Acton, London, UK. There are 470 professed sisters around the world, of whom 19 are currently resident in the United Kingdom. The Congregation is governed by its own Constitution. The Congregation is divided into geographical regions, known as Units. One such Unit is Medical Mission Sisters UK.

The accounts accompanying this report are the accounts of the Charitable Trust in which the assets of Medical Mission Sisters UK are held. Charitable Trust Deed No.232742, dated 30th December 1963, governs the Trust. The accounts have been prepared in accordance with accounting standards and the Statement of Recommended Practice in "Accounting and Reporting by Charities" issued in March 2015.

Structure

Charitable Trust Deed No 232742 dated 30th December 1963, governs the Trust. The Trustees are appointed by the Society Coordinator (General Superior of the Congregation) from among Medical Mission Sisters in the UK who have appropriate qualities and skills. Charity Commission information is regularly downloaded and discussed by Trustees and staff members. Availability of suitable Medical Mission Sisters to become trustees is monitored by the Charity, as is the possibility of training and appointing of Trustees from outside Medical Mission Sisters.

Governance and management

The Trustees are responsible for the overall management of the Charity and for care of the Sisters. Trustees met and corresponded with each other at least once a month in 2019. Other sisters are co-opted to assist with publicity, fundraising for local and global mission communications and support of the sisters.

Training of Trustees and members

One Trustee is a member of the Conference of Religious for England and Wales as are other active members of the Unit. The Conference and the regional branch of the Conference is a helpful resource for advice and information.

The Trustee Treasurer and staff attended different courses updates and conferences on legal and financial matters e.g. the Annual Conference of the Association of Provincial Bursars, conferences organised by Moore Kingston Smith, the Catholic Charity Conference, webinars and others. .

Other Medical Mission Sisters have attended conferences associated with their professions and individual involvements.

Objectives

The mission of the Society is to relieve suffering and promote health. Together with those whose lives are affected by sickness, poverty and other forms of social exclusion the sister's search with others for appropriate ways to relieve suffering and to transform situations that put the health and well-being of people and the planet at risk.

Public Benefit:

In planning and carrying out the activities of the Charity, the Trustees have had regard to guidance of the Charity Commission in regard to Public benefit. The activities, achievements and performance noted below demonstrate the work done by the sisters in supporting people in need in England and Wales including our own sisters.

Activities

- o Care of elderly or sick sisters resident in England and Wales.
- o Publicity, mission appeal talks and fundraising for local and global mission and communications.

- o Participation in the NHS and several charitable services, especially those which reach out to people on the margins of society.
- o Social Justice, peace and environmental networking - recognising the interconnection of these issues with respect to health and well-being.

Achievements and Performance

Care of the elderly sisters

The average age of the sisters in MMS-UK is 78 with a median age of 82 years. With age some of the sisters are becoming frailer requiring more resources and time for their care. Sisters who are able assist elderly sisters with shopping and laundry and regularly visit those in sheltered housing and residential care. Mobility aids are provided for sisters who need them. At the end of 2019 eight sisters resided in sheltered housing run by Pathways Charity or similar organization. In 2019 four sisters were in residential care homes supported by the Medical Mission Sisters. In 2019 two elderly sisters died.

Publicity, Fundraising for mission and Communications

- o 20 parishes in England and Wales were visited by sisters for Mission Appeals. Funds raised were donated to the Society Generalate for world-wide mission.
- o Two Newsletters were published in 2019 with copies distributed to donors and to parishioners at the time of mission appeals.
- o With the help of the updated database it has been possible to improve contact with very many long term donors, providing them with information of current needs, and the work that has been accomplished, enabling us to improve accountability.
- o Mindful of Data Protection issues and good practice, we continue to update the wishes of donors regarding receiving information and publications
- o Regular updating of our website continues in order to provide information about Medical Mission Sisters, and our work both at home and abroad.
- o We are trying to reduce our expenses by:
 - regularly updating the mailing list according to donors wishes
 - encouraging communication with our donors by e-mail according to their wishes
 - we now send out the magazine in PD Format by email to most of our overseas readers and some of our UK readers.

The effectiveness of fundraising is decreasing because we no longer have many sisters able to do fundraising work. Many regular donors are ageing, and the number of new donors continues to decrease. The Trustees are grateful that five sisters gave mission appeals in the Catholic parishes of England and Wales in 2018. We do receive letters and reports of appreciation from these parishes.

We are grateful to long term donors who leave us a legacy in their will. It is wonderful that the mission of health and healing is helped in this way.

Social Justice, Peace and Environmental networking.

Sisters network with Justice, Peace, Environmental and Interfaith organisations, joining them in endeavours to work for a more just and peaceful world. They do this by joining local peace and justice groups, by correspondence and by joining in peaceful demonstrations to help create awareness of the various issues. Organisations with whom we network with are CAFOD, National Justice and Peace Network, Anti-Human Trafficking networks, Jesuit Refugee Services, Pax Christi and Climate Change Coalition.

Activities in UK

- o One sister works as a senior doctor in a London hospital A&E department.
- o One is a senior case worker with St Mungo's, caring for homeless people.
- o Two are part-time volunteers with Jesuit Refugee Service, the Medaille Trust and Caritas Westminster Bhakita House.
- o One, in association with Jesuit Refugee Service regularly visits women in a nearby refugee detention centre.
- o One sister is involved in pastoral care and alternative health care in her parish.

These active sisters also contribute to fundraising efforts – especially mission appeals.

Sisters of retirement age continue with part time involvement in the following areas:

- o Participation in national and local Church Justice, Peace and Integrity of Creation groups.

- Hospice volunteer
- Drop-in centre for the elderly
- Retreat work with the Society of Martha and Mary
- Volunteering at the local Food Bank

Impact of the involvements of the sisters:

Following the objectives for which the charity was established, one sister, a trained surgeon, works in the National Health Service in a very busy A&E department. Doctors and nurses in A&E find it difficult to meet the complex issues of homeless patients. As well as her major duties, our sister has been commissioned to develop a ground network with other homeless services such as GP surgeries, day centre and alcohol and drug services with leaflets for her colleagues to sign-post patients to appropriate services. She has a regular programme of holistic teaching on these issues and is often asked to advise in the management of difficult cases. All of this eases the difficulties of colleagues and helps patients on the road to better and safer care.

Journeying with those who are sleeping rough on the streets needs courage and perseverance. The sisters always work with reliable Charities e.g Hope for Southall Homeless and NGOs such as St.Mungo's. With homelessness rising and involving many young people this service is life saving.

Our sisters, of Indian background, work with some homeless people some of whom are failed asylum seekers. Language and a knowledge of culture is vital to helping clients to decide what is best for them. Some have been reconnected with their families and have returned home. The Hope project owns a day and to night shelter to provide a safe base for those who would otherwise sleep rough. Help is often needed regarding legal and immigration issues. This involvement has an impact when clients gradually get on to the road to legal status, or, to recovering health and a normal life.

Much of the work the sisters do is being present to people who are sick or elderly, homeless or otherwise in difficult circumstances. Sometimes all that is needed is a chat, laugh and reminiscing over old times The sisters' listening and caring is certainly greatly appreciated. Sometimes they are able to help people to contact other services which may be available to them. Where this is not possible they accompany people in their difficulties, helping them to cope: As with many other activities impact is measured not only in statistics but also in the quality of relationships and understanding that grow between people.

We engage in activities for social justice and the environment because of the dignity of each person and the gift of creation, our common home. Petitions, letter writing and meetings have resulted in major growth of awareness, legal developments in human rights and climate issues. We have contributed to these results, albeit in a small way.

Some Major Risk factors for MMS-UK

The trustees have assessed the major risks to which the charity is exposed and have established effective systems to mitigate those risks:

Ageing and decreasing of membership.

Young members of the charity are in the process of increasing their work with the younger generation to encourage new members.

Decreasing income is a combined result of diminishing membership and number of donors, and the present economic climate

Sisters try to find new ways of fundraising and making the cause known. Every effort was made to attract donors and to control costs.

Trustees restructured the investment policy and relocated some of the funds to generate more income.

Future plans and activities

- Care of the elderly, frail and sick sisters will continue to be an important part of the activities of MMS.
- MMS-UK continue to support overseas missions although this will decrease in 2020 due to ageing.
- Sisters in the UK will continue their local involvements, as far as they are able according to the activities listed in this Report.
- Complete the remedial work on loft development of a Trust property.

Financial Report for the year 2019

A summary of the year's results can be found on page 10 of the accounts.

The Charity's total incoming resources for 2019 amounted to £393,252 compared to £ 287,622 in 2018. Main sources of income were donations, subsidy from the Society's Generalate to support older Sisters and remuneration of 2 Sisters. Proceeds received from Sisters' Mission Appeals were donated to the General Assembly for the mission abroad.

Resources expended during 2019 from the General Fund were £210,401, which included the donation to overseas mission of the General Assembly. The Trustees acknowledge the ongoing support cost of Sisters in Residential care of £ 55,929. In 2019 total resources expended were £297,778.

The Society has no unpaid volunteers and received no donations in kind.

Financial position

The balance sheet shows total assets of £1,181,924. Fixed assets are tangible assets £313,301 and investments are £133,057. Net current assets are £655,293.

Fund balances

General fund is £575,858 (of which £393,743 are tangible assets).

The **Reserve fund** is £250,000. This designated fund is a sufficient amount to cover the support and work of the sisters in England. It can be used by decisions of the Trustees to assist cash flow when necessary. If used, it is to be replenished from free reserves as they accumulate. The Fund has not been touched in 2019. The state of the reserve fund is being reviewed annually.

Care Fund provides for the care needs of the elderly and sick sisters at home as well as in residential care. The Care Fund stands at £209,949 at the end of 2019.

Reserves Policy

Medical Mission Sisters' policy is not to hold large free reserves in any Unit but, if possible, to make available to the General Administration a portion of available cash to benefit needy areas of the Society in its missionary work around the world.

Free reserves are those funds which are over and above our liabilities and the designated funds. If special purpose funds are needed in the UK these may be set up by the Trustees from free reserves, after dialogue with the General Administration.

Use of free reserves

The Society of Catholic Medical Missionaries (MMS-UK) Charitable Trust aims to support the sisters in their religious life and in their charitable works. To this end the Trust has expended resources for the spiritual and material well-being of the sisters as they go about their ministries. Regular donations have been given to support the local parish churches and priests, donation for masses for deceased benefactors and friends. The Trustees have also authorised donations to certain charities which have similar aims to our Trust and with which sisters may be working. Much energy and modest resources have been expended in mission appeals and publicity concerning our work here and overseas.

Given the age structure of the Membership, the Trustees have continued to affirm the sisters in their various charitable works and foresee that the sisters will continue in these ministries according to their health and energy. The Trustees appreciate the fact that the sisters are a healing presence to people and to one another even when their activities are very limited

Risk Management

The Trustees, with the one staff member, have identified the major risks facing the Charity, in particular the financial, operational and compliance controls in order to mitigate the risks faced by the Charity. A risk management review is carried out in January each year and is documented in the risk register, which is available for the annual audit and to the insurance company.

During 2019 attention was given to understanding the basics of policies concerning Data Protection, and Safeguarding, Cyber Crime and Fraud. These policies are in place. Insurance premiums will be considered for legal issues and cybercrime in 2020.

Covid-19 pandemic

The trustees have considered the emergence and spread of the Covid-19 virus post year end, and the impact this has had on the charity. Precautions have been taken to protect the Sisters, which have not had a significant impact on the costs of the charity, though the level of donations is expected to be lower. Based on the information available to the date of signing these financial statements, given the charity's asset base and cash position, the trustees do not believe that this global event indicates a significant uncertainty which may cast doubt upon the charity's ability to continue in operation as a going concern for at least the next 12 months from the date of approval of these accounts.

Investment powers and their authority

The Trustees, by Article 3 (1) of the Charitable Trust Deed, may "invest any money forming part of the Trust Fund by applying the same in the purchase of or at interest upon the security of such stocks funds securities land buildings chattels or other investments or property whatsoever nature and wherever situate and whether purchased for the production of income or for capital appreciation or for actual occupation use or enjoyment thereof as the Trustees see fit".

The Trustees are guided by policies of the Medical Mission Sisters regarding investments which require that funds be invested in ways which are consistent with its mission that is "in solidarity with those made poor, with the powerless and with those who are oppressed".

Trustees' responsibility with respect to the accounts

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland'.

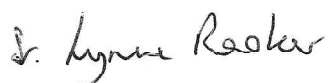
The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of incoming resources and application of resources, including the income and expenditure of the charity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

- Select suitable accounting practices and applied them consistently
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which 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. They are also responsible for the safeguarding of the assets of the Charity and, hence, for the taking of reasonable steps for the detection and prevention of fraud and other irregularities.

The Trustees wish to record the professionalism and dedication of their staff member, who is the Finance Officer, and the individual members of the congregation.

On behalf of the Trustees



Lynne Rooker
Chair of Trustees

Date: 29/10/2020

The Society of Catholic Medical Missionaries

Statement of Financial Activities

For the year ended 31 December 2019

	Note	Unrestricted Funds			Restricted Funds		Total 2019 £	Total 2018 £
		General Fund £	Custodial Fund £	Other Designated Reserves £	General Fund £	Total 2019 £		
Income from:								
Donations and legacies	2	71,267	552	29,952	38,648	140,419	97,606	
Charitable activities								
Stipends and benefits		106,974	-	-	-	106,974	118,553	
Other trading activities								
Sector Team income		76,092	-	-	-	76,092	63,732	
Investments	3	6,321	-	169	-	6,490	5,143	
Other		63,277	-	-	-	63,277	2,588	
Total Income		323,931	552	30,121	38,648	393,252	287,622	
Expenditure on:								
Charitable activities:								
Donations/Missions Expenses	4	187,143	1,448	55,929	30,000	274,520	232,756	
Society for mission purposes		16,298	-	-	-	16,298	16,798	
Other	5	6,960	-	-	-	6,960	6,720	
Total expenditure		210,401	1,448	55,929	30,000	297,778	256,274	
Net income/(expenditure) before losses on investments		113,530	(896)	(25,808)	8,648	95,474	31,349	
Net gains/(losses) on investments	9	2,794	-	-	-	2,794	(3,730)	
Net income/(expenditure) before transfers		116,324	(896)	(25,808)	8,648	98,268	27,619	
Transfers Between Funds		-	-	-	-	-	-	
Net movement in funds		116,324	(896)	(25,808)	8,648	98,268	27,619	
Total funds brought forward at 1st January 2019	14	459,534	5,477	485,757	52,615	1,003,383	975,764	
Total funds carried forward at 31st December 2019	14	575,858	4,581	459,949	61,263	1,101,651	1,003,383	

There were no recognised gains or losses during the period other than the surplus for the year shown above. All the above results derive from continuing activities.

The accompanying notes form an integral part of these accounts.

The Society of Catholic Medical Missionaries

Balance Sheet

at 31st December 2019

	Note	2019 £	2019 £	2018 £	2018 £
Fixed assets					
Tangible assets	8		313,301		320,855
Investments	9		<u>133,057</u>		<u>130,263</u>
			446,358		451,118
Current assets					
Collections in progress		13,373		19,647	
Debtors	11	2,180		3,852	
Cash at bank	12	719,763		610,184	
Cash in hand		<u>250</u>		<u>250</u>	
		735,566		633,933	
Creditors: Amounts falling due within one year	13	<u>(80,273)</u>		<u>(81,668)</u>	
Net current assets			<u>655,293</u>		<u>552,265</u>
Total assets less current liabilities			<u>1,101,651</u>		<u>1,003,383</u>
Net assets			<u><u>1,101,651</u></u>		<u><u>1,003,383</u></u>
Fund Balances					
General Fund	14		575,858		459,534
Custodial Fund	14		4,581		5,477
Other Designated Funds	14		459,949		485,757
Restricted Funds	15		<u>61,263</u>		<u>52,615</u>
			<u><u>1,101,651</u></u>		<u><u>1,003,383</u></u>

The accompanying notes form an integral part of these financial statements.

Approved and authorised for issue by the Trustees and signed on their behalf:

..... *Rita V. Syron* District England Treasurer

..... *Dr Lyne Reeks* District Co-ordinator

Date: *29th October 2020*

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the year ended 31 December 2019

1 Accounting Policies

A summary of the principal accounting policies adopted, judgements and key sources of estimation uncertainty, is set out below:

1.1 Basis of Preparation

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

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The registered charity is a public benefit entity for the purposes of FRS 102 and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS 102)) and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared on the historical cost convention, modified by the recognition of certain tangible fixed assets, and financial assets and liabilities measured at fair value.

1.2 Going concern

These financial statements are prepared on the going concern basis. The trustees have assessed the charity's ability to continue as a going concern and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. As part of this, the trustees have considered the impact of the Covid-19 pandemic, which has resulted in a fall in donations but overall has not been financially significant. The assessment is for a period of at least one year from the date of the approval of these financial statements and have concluded that there are no material uncertainties about the charity's ability to continue.

1.3 Income

All income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably. Income is presented inclusive of any related tax credit.

Legacy income is recognised at the date of entitlement, which is deemed to be the earlier of the charity receiving notification of an impending distribution, or the legacy being received.

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the year ended 31 December 2019 (Continued)

1 Accounting Policies (continued)

1.4 Expenditure

Expenditure is included in the Statement of Financial Activities inclusive of any VAT which cannot be recovered. Expenditure is recognised on an accruals basis, once there is a legal or constructive obligation to transfer economic benefit 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.

Expenditure is allocated directly to the expenditure headings as far as practically possible to reflect the activities of the charity under the following activity headings:

Expenditure on charitable activities includes those direct costs and support costs relating to the pursuit of the charity's objectives. Staff costs are allocated to appropriate expenditure categories by reference to estimated time spent by staff on activities.

Other expenditure represents those items not falling into any other heading.

1.5 Foreign Currencies

Transactions are dealt with at the rate of exchange prevailing at the date of the transaction.

1.6 Taxation

The Society is a registered charity and as no trading activity is carried out, it is exempt from income and corporation taxes.

1.7 Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. All costs incurred in the purchase or enhancement of fixed assets is included.

Depreciation is provided on fixed assets when they are brought into use, at rates which will write off the cost of the assets over their useful effective lives.

The rates used are:

Freehold land and buildings	2.5% straight line
Furniture and equipment	25% straight line

Assets with a value exceeding £250 are capitalised in these accounts.

1.8 Fixed asset investments

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 statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year. The charity does not acquire put options, derivatives or other complex financial instruments.

1.9 Investment gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with bank, and other short-term liquid investments with original maturities of three months or less.

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the year ended 31 December 2019 (Continued)

1 Accounting Policies (continued)

1.11 Financial instruments

Financial instruments are recognised in the charity's balance sheet then the charity becomes party to the contractual provisions of the instrument.

Basic financial assets and liabilities are initially recognised at transaction value and subsequently measured at amortised cost, using the effective interest rate method.

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss.

1.12 Fund Accounting

Unrestricted

General - funds are available to spend at the discretion of the trustees in furtherance of the objectives of the charity.

Designated - these are funds allocated by the Trustees and approved by the General Assembly for particular purposes.

Custodial - these are designated funds administered by District England on behalf of Districts overseas.

Restricted - these are funds that are only to be used for a specific purpose.

1.13 Exemptions for qualifying entities

The charity has taken advantage of the exemption from the requirements of Module 14: Statement of cash flows to prepare a statement of cash flows, under the Charities SORP 2019.

1.14 Critical accounting estimates and areas of judgement

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2 Income from donations and legacies

	Residential				Total 2019	Total 2018
	General Fund	Custodial Fund	Care Fund	Restricted Fund		
	£	£	£	£	£	£
Donations	42,825	552	29,952	38,648	111,977	75,420
Legacies	15,069	-	-	-	15,069	2,539
Fundraising and events	13,373	-	-	-	13,373	19,647
	<u>71,267</u>	<u>552</u>	<u>29,952</u>	<u>38,648</u>	<u>140,419</u>	<u>97,606</u>

3 Income from investments

	Residential				Total 2019	Total 2018
	General Fund	Custodial Fund	Care Fund	Restricted Fund		
	£	£	£	£	£	£
Income arising from investments	5,707	-	169	-	5,876	4,632
Income arising from cash deposits	614	-	-	-	614	511
Total Income Arising	<u>6,321</u>	<u>-</u>	<u>169</u>	<u>-</u>	<u>6,490</u>	<u>5,143</u>

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the year ended 31 December 2019 (Continued)

4 Donations/Missions Expenses	General Fund £	Custodial Fund £	Residential		Total 2019 £	Total £
			Care Fund £	Restricted Fund £		
Direct charitable expenditure:						
Donations/missions expenses	16,657	1,448	55,929	30,000	104,034	136,431
Other donations and gifts	275	-	-	-	275	229
Support costs:						
General expenses	1,369	-	-	-	1,369	1,033
House operating costs	62,732	-	-	-	62,732	66,677
Legal and professional	88,335	-	-	-	88,335	9,816
Depreciation	14,070	-	-	-	14,070	15,004
Bank charges	133	-	-	-	133	131
Meetings, travel and other support	3,572	-	-	-	3,572	3,435
	<u>187,143</u>	<u>1,448</u>	<u>55,929</u>	<u>30,000</u>	<u>274,520</u>	<u>232,756</u>
5 Other costs						
	General Fund £	Custodial Fund £	Residential Care Fund £	Total 2019 £	Total 2018 £	
Auditor's remuneration for:						
Audit fee	6,960	-	-	6,960	6,720	
	<u>6,960</u>	<u>-</u>	<u>-</u>	<u>6,960</u>	<u>6,720</u>	
6 Staff Costs				2019 £	2018 £	
Wages and salaries				6,920	6,591	
Social security costs				-	-	
				<u>6,920</u>	<u>6,591</u>	
<i>Number of employees:</i>						
The average monthly number of employees during the year was				<u>1</u>	<u>1</u>	

The society considers its key management personnel to comprise the trustees.

There were no employees who received employee benefits of more than £60,000.

7 Trustees' Remuneration

No trustees received remuneration for their services during the year (2018 - none).

During the year one trustee was reimbursed for repairs totalling £275 (2018- £228).

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the year ended 31 December 2019 (Continued)

8 Fixed Assets

	8 Springfield Road	109 Clitherow Avenue	Furniture and Equipment	Assets Under Construction	Total
Cost	£	£	£	£	£
As at 1st January 2019	49,950	396,176	31,454	71,862	549,442
Additions	-	-	-	7,654	7,654
Disposals	-	-	(1,138)	-	(1,138)
As at 31st December 2019	49,950	396,176	30,316	79,516	555,958
Depreciation					
As at 1st January 2019	42,669	160,117	25,801	-	228,587
Charge for the year	1,249	9,904	2,917	-	14,070
As at 31st December 2019	43,918	170,021	28,718	-	242,657
Net Book Value					
As at 31st December 2019	6,032	226,155	1,598	79,516	313,301
As at 31st December 2018	7,281	236,059	5,653	71,862	320,855

9 Investments

	2019 £	2018 £
CCLA Fixed Interest Deposit Fund		
Market value brought forward at 1 January 2019	95,263	98,993
Change in market value	2,794	(3,730)
Market value carried forward at 31 December 2019	98,057	95,263
National Savings Income Bonds	35,000	35,000
	133,057	130,263

These are held primarily to provide an investment return for the charity.

10 Financial instruments

	2019 £	2018 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	15,345	20,837
Instruments measured at fair value through income and expenditure	98,057	95,263
Carrying amount of financial liabilities		
Measured at amortised cost	29,782	46,611

11 Debtors

	2019 £	2018 £
Sundry debtors, receivables and prepayments	560	2,966
Accrued income	1,620	886
	2,180	3,852

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the year ended 31 December 2019 (Continued)

12 Cash at Bank	2019	2018
	£	£
Current Accounts		
No.1	146,886	120,704
Metro Bank	28,677	4,975
Springfield Road	7,469	18,403
	<u>183,032</u>	<u>144,082</u>
Deposit Accounts		
Business reserve account	23,738	23,696
Metro Deposit account	36,238	215,665
Investment account	196,754	196,740
95 Day Coop Account	250,000	-
CCLA deposit fund	30,001	30,001
	<u>719,763</u>	<u>610,184</u>
13 Creditors: Amounts falling due within one year	2019	2018
	£	£
Other creditors	6,721	4,201
Taxation and social security	382	337
Deferred Income	29,400	33,600
Accruals	6,960	6,720
Patrimony	36,810	36,810
	<u>80,273</u>	<u>81,668</u>

The Society of Catholic Medical Missionaries

Notes to the Financial Statements

For the year ended 31 December 2019 (Continued)

14 Funds

	Brought Forward £	Incoming Resources £	Outgoing Resources £	Gains and Losses £	Transfers £	Carried Forward £
<i>Unrestricted:</i>						
General	459,534	323,931	(210,401)	2,794		575,858
<i>Designated:</i>						
Custodial fund	5,477	552	(1,448)	-	-	4,581
<i>Other designated:</i>						
District General	250,000	-	-	-	-	250,000
Residential Care	235,757	30,121	(55,929)	-	-	209,949
	485,757	30,121	(55,929)	-	-	459,949
<i>Restricted:</i>						
Springfield Road	52,615	38,618	(30,000)	-	-	61,263
Total	1,003,383	393,252	(297,778)	2,794	-	1,101,651

Custodial funds are those funds administered by District England on behalf of Districts overseas.

District General Reserves are funds allocated by the General Assembly considered to be the working capital requirements for the District.

The Residential Care Reserve is used to cover extra care for Sisters when not fully funded by Health Authorities.

A transfer from general funds was approved by the trustees to bring the fund to a level that will allow for required short term support of the Sisters.

The Restricted Fund has been donated specifically for the extension of the Springfield property.

15 Analysis of net assets between funds

	Fixed Assets £	Current Assets £	Creditors: Amounts due within one year £	Total £
General Fund	393,743	271,036	(80,273)	584,506
Designated:				
Custodial Fund	-	4,581	-	4,581
Other Funds	-	459,949	-	459,949
Restricted	52,615	-	-	52,615
	<u>446,358</u>	<u>735,566</u>	<u>(80,273)</u>	<u>1,101,651</u>

16 Related Parties

During the year one sister (2018: one sister), who is also a trustee of the charity, lived rent-free in the properties in order to carry out the objects of the Society.

The Society of Catholic Medical Missionaries

Independent Auditor's Report to the Trustees of The Society of Catholic Medical Missionaries

Opinion

We have audited the financial statements of The Society of Catholic Medical Missionaries for the year ended 31 December 2019 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 charity's affairs as at 31 December 2019 and of its incoming resources and application of resources for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

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

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

Other information

The 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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

The Society of Catholic Medical Missionaries

Independent Auditor's Report to the Trustees of The Society of Catholic Medical Missionaries (Continued)

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 requires us to report to you if, in our opinion:

- the information given in the Annual Report of the Trustees is inconsistent in any material respects with the financial statements; or
- the charity has not kept adequate accounting records; or
- the 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 trustees' responsibilities statement set out on page 7, the 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

The Society of Catholic Medical Missionaries

Independent Auditor's Report to the Trustees of The Society of Catholic Medical Missionaries (Continued)

Auditor's responsibilities for the audit of the financial statements (Continued)

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. 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 any party other than the charity and charity's trustees as a body, for our audit work, for this report, or for the opinion we have formed.

Moore Kingston Smith LLP

Moore Kingston Smith LLP
Statutory auditor

The Shipping Building
The Old Vinyl Factory
Blyth Road
Hayes, London
UB3 1HA

Date: 29/10/2020

Moore Kingston Smith LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006.