

TRUSTEES FOR THE CONGREGATION OF THE SISTERS OF CHARITY OF. NEVERS

England & Wales · Charity number 233299

Details

Other names	THE CONGREGATION OF THE SISTERS OF CHARITY AND CHRISTIAN INSTRUCTION OF NEVERS, TRUSTEES FOR THE CONGREGATION OF THE SISTERS OF CHARITY OF NEVERS, SISTERS OF CHARITY OF NEVERS
Status	Registered
Legal form	Trust
Registered	1964-03-17
Register	View on the Charity Commission register

Contact

Address	S B P Law Glade House 52-54 Carter Lane London EC4V 5EF
Phone	02073322222

Activities

Objects: FOR SUCH CHARITABLE PURPOSES WHICH ADVANCE THE RELIGIOUS AND OTHER CHARITABLE WORK BEING CARRIED ON IN ENGLAND OR UNDER THE DIRECTION OF THE ORDER.

Activities: PROVIDE HUMAN RESOURCES ON A VOLUNTARY BASIS. PROVIDE ADVICE, INFORMATION, CARE TO VULNERABLE PEOPLE - REFUGEES ETC. - AGAIN ON A VOLUNTARY BASIS.

Classification

- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Other Defined Groups

Geography

- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£336,442	£344,230	-	-
2023-12-31	£47,568	£39,061	-	-
2022-12-31	£45,471	£44,954	-	-
2021-12-31	£187,571	£276,635	-	-
2020-12-31	£40,233	£41,909	-	-

Trustees

Name	Role	Appointed
SISTER AGNES DUGGAN		2012-07-09
SISTER BENEDETTA DELLA CHIESA		2024-07-23
SISTER DENISE SAINT-AMANS		2024-07-24
Sister Eileen Butler		

TRUSTEES FOR THE CONGREGATION OF THE SISTERS OF CHARITY OF. NEVERS

England & Wales - Charity number 233299

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
SISTERS OF CHARITY OF NEVERS

SISTERS OF CHARITY OF NEVERS
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for the Year Ended 31 December 2024

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SISTERS OF CHARITY OF NEVERS

REPORT OF THE TRUSTEES **for the Year Ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objective is to advance the Roman Catholic Religion and relieve poverty.

It's aim is to provide human resources on a voluntary basis within the community to support projects that provide advice, information or care to vulnerable people.

FINANCIAL REVIEW

Financial position

The normal operating income and expenditure for the year were as expected, income £49,457 (2023 - £45,768) and expenditure £49,542 (2023 - £39,061).

There were net outgoing resources amounting to £7,788 (2023 - net incoming £8,507). Net movement of funds from the accumulated fund totalled £7,788 (2023 £8,507).

The final balance of the English Congregation at 31 December 2024 totalled £290,789 (2023 - £298,577).

In addition to normal operating income, the trustees sold a piece of land earning a profit on disposal of £286,131. The trustees transferred the proceeds to the Bursar, an elected member of the General Council who in turn are accountable to the General Chapter. The amount transferred was £289,688.

Reserves policy

The policy is to ensure sufficient reserves are carried to meet all anticipated commitments during the year.

FUTURE PLANS

The charity plans to continue to advance the Roman Catholic Religion and relief of poverty through charitable work in the ensuing year. The Sisters remain confident that they will be aided in this by the commitment of their French counterparts to subsidise where necessary the operational activities of the English Province.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Sisters of Charity of Nevers (formerly known as Trustees for the Congregation of the Sisters of Charity of Nevers) is a charity, registered with the Charity Commission, registration number 233299 and is governed by Trust Deed dated 1 February 1964 and the Scheme of The Commissioners of 26 April 1994.

Recruitment and appointment of new trustees

Trustees are appointed by the Superior General of the Roman Catholic Congregation of the Sisters of Charity and Christian Instruction of Nevers ("the Order"). The Superior General is resident in Paris and has responsibility for appointments in England.

Trustees are appointed for an indefinite period until such time they become incapable by reason of illness, injury or mental disorder of managing their own affairs, is absent without the permission of the other trustees from all their meetings held within any six month period and the board of trustees resolve that their office be vacated or gives not less than one month's notice in writing of their intention to resign (but only if at least 3 Trustees will remain in office when the notice of resignation is to take effect).

SISTERS OF CHARITY OF NEVERS

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The trustees shall hold at least two ordinary meetings in each year. A special meeting may be summoned at any time by the chairperson or any two trustees upon not less than four days' notice being given to the other trustees of the matters to be discussed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

233299

Principal address

19 Oakengates
Fulwood
Preston
PR2 9AE

Trustees

Sister E C Butler
Sister A Duggan
Sister B D Chiesa (appointed 23.7.24)
Sister D J Saint - Amans

Independent Examiner

James Todd & Co
Greenbank House
141 Adelphi Street
Preston
Lancashire
PR1 7BH

Approved by order of the board of trustees on 31 October 2025 and signed on its behalf by:

Sister E C Butler - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SISTERS OF CHARITY OF NEVERS**

Independent examiner's report to the trustees of Sisters of Charity of Nevers

I report to the charity trustees on my examination of the accounts of Sisters of Charity of Nevers (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

A Mills FCA MAAT

James Todd & Co
Greenbank House
141 Adelphi Street
Preston
Lancashire
PR1 7BH

31 October 2025

SISTERS OF CHARITY OF NEVERS

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2024

		2024	2023
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		49,457	45,768
Investment income	2	854	1,800
Other income	3	286,131	-
Total		336,442	47,568
EXPENDITURE ON			
Charitable activities			
Overseas Donations		294,688	-
UK donations		169	265
Pastarol care		24,901	21,477
Other	4	24,472	17,319
Total		344,230	39,061
NET INCOME/(EXPENDITURE)		(7,788)	8,507
RECONCILIATION OF FUNDS			
Total funds brought forward		298,577	290,070
TOTAL FUNDS CARRIED FORWARD		290,789	298,577

The notes form part of these financial statements

SISTERS OF CHARITY OF NEVERS

BALANCE SHEET
31 December 2024

		2024	2023
		Unrestricted	Total
		fund	funds
		£	£
FIXED ASSETS	Notes		
Tangible assets	7	250,252	262,901
Investments	8	10,000	10,000
		260,252	272,901
CURRENT ASSETS			
Cash at bank and in hand		31,558	26,632
CREDITORS			
Amounts falling due within one year	9	(1,021)	(956)
NET CURRENT ASSETS		30,537	25,676
TOTAL ASSETS LESS CURRENT LIABILITIES		290,789	298,577
NET ASSETS		290,789	298,577
FUNDS	10		
Unrestricted funds		290,789	298,577
TOTAL FUNDS		290,789	298,577

The financial statements were approved by the Board of Trustees and authorised for issue on 31 October 2025 and were signed on its behalf by:

E C Butler - Trustee

A Duggan - Trustee

SISTERS OF CHARITY OF NEVERS

NOTES TO THE FINANCIAL STATEMENTS **for the Year Ended 31 December 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 10% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

SISTERS OF CHARITY OF NEVERS

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024

2.	INVESTMENT INCOME	2024	2023
		£	£
	Interest received	<u>854</u>	<u>1,800</u>
3.	OTHER INCOME	2024	2023
		£	£
	Gain on sale of tangible fixed assets	<u>286,131</u>	<u>-</u>
4.	OTHER	2024	2023
		£	£
	Support costs	<u>24,472</u>	<u>17,319</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

As members of the Order the living expenses of the trustees during the year were borne by the charity. The trustees received no remuneration or other benefits in connection with their duties during the year. The trustees' state and professional pensions are donated to the charity as shown under incoming resources in the statement of financial activities.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	45,768
Investment income	<u>1,800</u>
Total	<u>47,568</u>
EXPENDITURE ON	
Charitable activities	
UK donations	265
Pastoral care	21,477
Other	<u>17,319</u>
Total	<u>39,061</u>

SISTERS OF CHARITY OF NEVERS

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £ 8,507
NET INCOME	
RECONCILIATION OF FUNDS	
Total funds brought forward	290,070
TOTAL FUNDS CARRIED FORWARD	298,577

7. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 January 2024	136,043	119,492	103,473	12,800	371,808
Disposals	(11,639)	-	-	-	(11,639)
At 31 December 2024	124,404	119,492	103,473	12,800	360,169
DEPRECIATION					
At 1 January 2024	-	-	97,931	10,976	108,907
Charge for year	-	-	554	456	1,010
At 31 December 2024	-	-	98,485	11,432	109,917
NET BOOK VALUE					
At 31 December 2024	124,404	119,492	4,988	1,368	250,252
At 31 December 2023	136,043	119,492	5,542	1,824	262,901

8. FIXED ASSET INVESTMENTS

	2024 £ 10,000	2023 £ 10,000
Loans		
At 1 January 2024 and 31 December 2024		10,000

There were no investment assets outside the UK.

SISTERS OF CHARITY OF NEVERS

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	1,021	956
	<u><u>1,021</u></u>	<u><u>956</u></u>

10. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	298,577	(7,788)	290,789
	<u><u>298,577</u></u>	<u><u>(7,788)</u></u>	<u><u>290,789</u></u>
TOTAL FUNDS	298,577	(7,788)	290,789

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	336,442	(344,230)	(7,788)
	<u><u>336,442</u></u>	<u><u>(344,230)</u></u>	<u><u>(7,788)</u></u>
TOTAL FUNDS	336,442	(344,230)	(7,788)

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	290,070	8,507	298,577
	<u><u>290,070</u></u>	<u><u>8,507</u></u>	<u><u>298,577</u></u>
TOTAL FUNDS	290,070	8,507	298,577

SISTERS OF CHARITY OF NEVERS

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	47,568	(39,061)	8,507
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>47,568</u>	<u>(39,061)</u>	<u>8,507</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	290,070	719	290,789
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>290,070</u>	<u>719</u>	<u>290,789</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	384,010	(383,291)	719
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>384,010</u>	<u>(383,291)</u>	<u>719</u>

SISTERS OF CHARITY OF NEVERS

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

SISTERS OF CHARITY OF NEVERS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	49,457	45,768
Investment income		
Interest received	854	1,800
Other income		
Gain on sale of tangible fixed assets	286,131	-
Total incoming resources	336,442	47,568
EXPENDITURE		
Charitable activities		
Rates and water	2,264	2,170
Insurance	551	493
Light and heat	2,985	2,321
Telephone	1,664	1,612
Postage and stationery	725	1,170
Repairs and maintenance	4,477	3,756
Motor and travel expenses	3,940	2,800
Ground rent & service charges	8,088	7,012
Charity donations, gifts and Mass stipends	5,376	408
Grants to institutions	289,688	-
	319,758	21,742
Support costs		
Other resources expended		
Provisions and household sundries	9,096	7,859
Sisters' welfare, retreats and conferences etc.	5,090	6,331
Depreciation of equipment, fixtures and fittings	554	616
Depreciation of motor vehicles	456	608
	15,196	15,414
Governance costs		
Accountancy fees	9,102	954
Carried forward	9,102	954

This page does not form part of the statutory financial statements

SISTERS OF CHARITY OF NEVERS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2024

	2024	2023
	£	£
Governance costs		
Brought forward	9,102	954
Legal and professional fees	174	951
	9,276	1,905
Total resources expended	344,230	39,061
Net (expenditure)/income	(7,788)	8,507

TRUSTEES FOR THE CONGREGATION OF THE SISTERS OF CHARITY OF. NEVERS

England & Wales - Charity number 233299

Accounts

REGISTERED CHARITY NUMBER: 233299

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
SISTERS OF CHARITY OF NEVERS

SISTERS OF CHARITY OF NEVERS
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for the Year Ended 31 December 2023

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SISTERS OF CHARITY OF NEVERS

REPORT OF THE TRUSTEES for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objective is to advance the Roman Catholic Religion and relieve poverty.

Its aim is to provide human resources on a voluntary basis within the community to support projects that provide advice, information or care to vulnerable people.

FINANCIAL REVIEW

Financial position

The normal operating income and expenditure for the year were as expected, income £47,568 (2022 - £45,471) and expenditure £39,061 (2022 - £44,954).

There were net incoming resources amounting to £8,507 (2022 - net incoming £517). Net movement of funds transferred to the accumulated fund totalled £8,507 (2022 £517).

The final balance of the English Congregation at 31 December 2023 totalled £298,577 (2022 - £290,070).

Reserves policy

The policy is to ensure sufficient reserves are carried to meet all anticipated commitments during the year.

FUTURE PLANS

The charity plans to continue to advance the Roman Catholic Religion and relief of poverty through charitable work in the ensuing year. The Sisters remain confident that they will be aided in this by the commitment of their French counterparts to subsidise where necessary the operational activities of the English Province.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Sisters of Charity of Nevers (formerly known as Trustees for the Congregation of the Sisters of Charity of Nevers) is a charity, registered with the Charity Commission, registration number 233299 and is governed by Trust Deed dated 1 February 1964 and the Scheme of The Commissioners of 26 April 1994.

Recruitment and appointment of new trustees

Trustees are appointed by the Superior General of the Roman Catholic Congregation of the Sisters of Charity and Christian Instruction of Nevers ("the Order"). The Superior General is resident in Paris and has responsibility for appointments in England.

Trustees are appointed for an indefinite period until such time they become incapable by reason of illness, injury or mental disorder of managing their own affairs, is absent without the permission of the other trustees from all their meetings held within any six month period and the board of trustees resolve that their office be vacated or gives not less than one month's notice in writing of their intention to resign (but only if at least 3 Trustees will remain in office when the notice of resignation is to take effect).

Organisational structure

The trustees shall hold at least two ordinary meetings in each year. A special meeting may be summoned at any time by the chairperson or any two trustees upon not less than four days' notice being given to the other trustees of the matters to be discussed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

233299

SISTERS OF CHARITY OF NEVERS

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2023**

Principal address

19 Oakengates
Fulwood
Preston
PR2 9AE

Trustees

Sister E de Quenco de Tonqued (resigned 1.7.23)
Sister E C Butler
Sister A Duggan
Sister M M Kelly (resigned 16.7.23)
Sister B D Chiesa (appointed 23.7.24)
Sister D J Saint - Amans (appointed 16.7.23)

Independent Examiner

James Todd & Co
Greenbank House
141 Adelphi Street
Preston
Lancashire
PR1 7BH

Approved by order of the board of trustees on 24 October 2024 and signed on its behalf by:

Sister E C Butler - Trustee

Sister Eileen C. Butler

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SISTERS OF CHARITY OF NEVERS**

Independent examiner's report to the trustees of Sisters of Charity of Nevers

I report to the charity trustees on my examination of the accounts of Sisters of Charity of Nevers (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

A Mills FCA MAAT

James Todd & Co
Greenbank House
141 Adelphi Street
Preston
Lancashire
PR1 7BH

28 October 2024

SISTERS OF CHARITY OF NEVERS

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2023**

		2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		45,768	44,901
Investment income	2	1,800	570
Total		47,568	45,471
EXPENDITURE ON			
Charitable activities			
UK donations		265	604
Pastarol care		21,477	22,054
Other	3	17,319	22,296
Total		39,061	44,954
NET INCOME		8,507	517
RECONCILIATION OF FUNDS			
Total funds brought forward		290,070	289,553
TOTAL FUNDS CARRIED FORWARD		298,577	290,070

The notes form part of these financial statements

SISTERS OF CHARITY OF NEVERS

**BALANCE SHEET
31 December 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	6	262,901	264,123
Investments	7	10,000	10,000
		<u>272,901</u>	<u>274,123</u>
CURRENT ASSETS			
Cash at bank and in hand		26,632	16,818
CREDITORS			
Amounts falling due within one year	8	(956)	(871)
		<u>25,676</u>	<u>15,947</u>
NET CURRENT ASSETS			
		<u>298,577</u>	<u>290,070</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>298,577</u>	<u>290,070</u>
NET ASSETS			
		<u>298,577</u>	<u>290,070</u>
FUNDS			
Unrestricted funds	9	298,577	290,070
TOTAL FUNDS			
		<u>298,577</u>	<u>290,070</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 October 2024 and were signed on its behalf by:

E C Butler - Trustee

Sister Eileen C. Butler

A Duggan - Trustee

Sister Agnes Duggan

SISTERS OF CHARITY OF NEVERS

NOTES TO THE FINANCIAL STATEMENTS **for the Year Ended 31 December 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 10% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

SISTERS OF CHARITY OF NEVERS

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2023**

2. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	-	570
Interest received	1,800	-
	1,800	570

3. OTHER

	2023	2022
	£	£
Support costs	17,319	22,296

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

As members of the Order the living expenses of the trustees during the year were borne by the charity. The trustees received no remuneration or other benefits in connection with their duties during the year. The trustees' state and professional pensions are donated to the charity as shown under incoming resources in the statement of financial activities.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	44,901
Investment income	570
Total	45,471
EXPENDITURE ON	
Charitable activities	
UK donations	604
Pastarol care	22,054
Other	22,296
Total	44,954
NET INCOME	517
RECONCILIATION OF FUNDS	
Total funds brought forward	289,553

SISTERS OF CHARITY OF NEVERS

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2023**

5.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued		Unrestricted fund £
	TOTAL FUNDS CARRIED FORWARD		<u>290,070</u>
6.	TANGIBLE FIXED ASSETS		
		Freehold property £	Long leasehold £
			Fixtures and fittings £
			Motor vehicles £
			Totals £
	COST		
	At 1 January 2023 and 31 December 2023	<u>136,043</u>	<u>119,492</u>
			<u>103,473</u>
			<u>12,800</u>
			<u>371,808</u>
	DEPRECIATION		
	At 1 January 2023	-	-
	Charge for year	-	-
			<u>97,316</u>
			<u>615</u>
	At 31 December 2023	-	-
			<u>97,931</u>
			<u>10,976</u>
			<u>108,907</u>
	NET BOOK VALUE		
	At 31 December 2023	<u>136,043</u>	<u>119,492</u>
			<u>5,542</u>
			<u>1,824</u>
			<u>262,901</u>
	At 31 December 2022	<u>136,043</u>	<u>119,492</u>
			<u>6,157</u>
			<u>2,431</u>
			<u>264,123</u>
7.	FIXED ASSET INVESTMENTS		
			2023 £
	Loans		<u>10,000</u>
			2022 £
			<u>10,000</u>
			Other loans £
	At 1 January 2023 and 31 December 2023		<u>10,000</u>

There were no investment assets outside the UK.

SISTERS OF CHARITY OF NEVERS

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2023

8.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
		£	£
	Other creditors	<u>956</u>	<u>871</u>

9.	MOVEMENT IN FUNDS		
		Net movement in funds	At
	At 1.1.23	£	31.12.23
	£	£	£
	Unrestricted funds		
	General fund	290,070	298,577
		<u> </u>	<u> </u>
	TOTAL FUNDS	290,070	298,577
		<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

		Incoming resources	Resources expended	Movement in funds
		£	£	£
	Unrestricted funds			
	General fund	47,568	(39,061)	8,507
		<u> </u>	<u> </u>	<u> </u>
	TOTAL FUNDS	47,568	(39,061)	8,507
		<u> </u>	<u> </u>	<u> </u>

Comparatives for movement in funds

			Net movement in funds	At
	At 1.1.22	£	£	31.12.22
	£	£	£	£
	Unrestricted funds			
	General fund	289,553	517	290,070
		<u> </u>	<u> </u>	<u> </u>
	TOTAL FUNDS	289,553	517	290,070
		<u> </u>	<u> </u>	<u> </u>

Comparative net movement in funds, included in the above are as follows:

		Incoming resources	Resources expended	Movement in funds
		£	£	£
	Unrestricted funds			
	General fund	45,471	(44,954)	517
		<u> </u>	<u> </u>	<u> </u>
	TOTAL FUNDS	45,471	(44,954)	517
		<u> </u>	<u> </u>	<u> </u>

SISTERS OF CHARITY OF NEVERS

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2023**

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	289,553	9,024	298,577
TOTAL FUNDS	<u>289,553</u>	<u>9,024</u>	<u>298,577</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	93,039	(84,015)	9,024
TOTAL FUNDS	<u>93,039</u>	<u>(84,015)</u>	<u>9,024</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

SISTERS OF CHARITY OF NEVERS

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	45,768	44,901
Investment income		
Rents received	-	570
Interest received	1,800	-
	1,800	570
Total incoming resources	47,568	45,471
EXPENDITURE		
Charitable activities		
Rates and water	2,170	2,012
Insurance	493	1,199
Light and heat	2,321	2,476
Telephone	1,612	1,679
Postage and stationery	1,170	974
Repairs and maintenance	3,756	3,104
Motor and travel expenses	2,800	3,070
Ground rent & service charges	7,012	7,036
Charity donations, gifts and Mass stipends	408	1,108
	21,742	22,658
Support costs		
Other resources expended		
Sundries	-	176
Provisions and household sundries	7,859	6,982
Sisters' welfare, retreats and conferences etc.	6,331	11,632
Depreciation of equipment, fixtures and fittings	616	684
Depreciation of motor vehicles	608	810
	15,414	20,284
Governance costs		
Accountancy fees	954	870
Legal and professional fees	951	1,142
	1,905	2,012
Total resources expended	39,061	44,954
Net income	8,507	517

This page does not form part of the statutory financial statements

TRUSTEES FOR THE CONGREGATION OF THE SISTERS OF CHARITY OF. NEVERS

England & Wales - Charity number 233299

Accounts

REGISTERED CHARITY NUMBER: 233299

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
SISTERS OF CHARITY OF NEVERS

SISTERS OF CHARITY OF NEVERS

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for the Year Ended 31 December 2022

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SISTERS OF CHARITY OF NEVERS

REPORT OF THE TRUSTEES **for the Year Ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objective is to advance the Roman Catholic Religion and relieve poverty.

Its aim is to provide human resources on a voluntary basis within the community to support projects that provide advice, information or care to vulnerable people.

FINANCIAL REVIEW

Financial position

The normal operating income and expenditure for the year were as expected, income £45,471 (2021 - £38,975) and expenditure £44,954 (2021 - £38,316).

There were net incoming resources amounting to £517 (2021 - net outgoing £90,905). Net movement of funds transferred to the accumulated fund totalled £517 (2021 - £90,905).

The final balance of the English Congregation at 31 December 2022 totalled £290,070 (2021 - £289,553).

Reserves policy

The policy is to ensure sufficient reserves are carried to meet all anticipated commitments during the year.

FUTURE PLANS

The charity plans to continue to advance the Roman Catholic Religion and relief of poverty through charitable work in the ensuing year. The Sisters remain confident that they will be aided in this by the commitment of their French counterparts to subsidise where necessary the operational activities of the English Province.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Sisters of Charity of Nevers (formerly known as Trustees for the Congregation of the Sisters of Charity of Nevers) is a charity, registered with the Charity Commission, registration number 233299 and is governed by Trust Deed dated 1 February 1964 and the Scheme of The Commissioners of 26 April 1994.

Recruitment and appointment of new trustees

Trustees are appointed by the Superior General of the Roman Catholic Congregation of the Sisters of Charity and Christian Instruction of Nevers ("the Order"). The Superior General is resident in Paris and has responsibility for appointments in England.

Trustees are appointed for an indefinite period until such time they become incapable by reason of illness, injury or mental disorder of managing their own affairs, is absent without the permission of the other trustees from all their meetings held within any six month period and the board of trustees resolve that their office be vacated or gives not less than one month's notice in writing of their intention to resign (but only if at least 3 Trustees will remain in office when the notice of resignation is to take effect).

Organisational structure

The trustees shall hold at least two ordinary meetings in each year. A special meeting may be summoned at any time by the chairperson or any two trustees upon not less than four days' notice being given to the other trustees of the matters to be discussed.

SISTERS OF CHARITY OF NEVERS

REPORT OF THE TRUSTEES **for the Year Ended 31 December 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

233299

Principal address

19 Oakengates
Fulwood
Preston
PR2 9AE

Trustees

Sister E de Quenco de Tonqued (resigned 1.7.23)
Sister E C Butler
Sister A Duggan
Sister M M Kelly (resigned 16.7.23)
Sister B D Chiesa (appointed 25.2.23)
Sister D J Saint - Amans (appointed 16.7.23)

Independent Examiner

A Mills FCA MAAT, Chartered Accountant,
James Todd & Co (NW) Ltd, Greenbank House
141 Adelphi Street, Preston,
Lancashire, PR1 7BH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the 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 the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SISTERS OF CHARITY OF NEVERS

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2022

Approved by order of the board of trustees on 31 October 2023 and signed on its behalf by:

Sister E. C. Butler

Sister E C Butler - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SISTERS OF CHARITY OF NEVERS**

Independent examiner's report to the trustees of Sisters of Charity of Nevers

I report to the charity trustees on my examination of the accounts of Sisters of Charity of Nevers (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

A Mills FCA MAAT

Chartered Accountant
James Todd & Co (NW) Ltd
Greenbank House
141 Adelphi Street
Preston
Lancashire
PR1 7BH

Date: 31 October 2023

SISTERS OF CHARITY OF NEVERS

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2022

		2022	2021
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		44,901	38,120
Investment income	2	570	855
Other income	3	-	148,596
Total		45,471	187,571
EXPENDITURE ON			
Charitable activities			
Overseas Donations		-	240,160
UK donations		604	270
Pastarol care		22,054	22,078
Other	4	22,296	15,968
Total		44,954	278,476
NET INCOME/(EXPENDITURE)		517	(90,905)
RECONCILIATION OF FUNDS			
Total funds brought forward		289,553	380,458
TOTAL FUNDS CARRIED FORWARD		290,070	289,553

The notes form part of these financial statements

SISTERS OF CHARITY OF NEVERS

BALANCE SHEET
31 December 2022

		2022	2021
		Unrestricted	Total
		fund	funds
		£	£
FIXED ASSETS	Notes		
Tangible assets	7	264,123	265,617
Investments	8	10,000	10,000
		274,123	275,617
CURRENT ASSETS			
Cash at bank		16,818	14,740
CREDITORS			
Amounts falling due within one year	9	(871)	(804)
NET CURRENT ASSETS		15,947	13,936
TOTAL ASSETS LESS CURRENT LIABILITIES		290,070	289,553
NET ASSETS		290,070	289,553
FUNDS	10		
Unrestricted funds		290,070	289,553
TOTAL FUNDS		290,070	289,553

The financial statements were approved by the Board of Trustees and authorised for issue on 31 October 2023 and were signed on its behalf by:

E.C. Butler

E C Butler - Trustee

A. Duggan

A Duggan - Trustee

The notes form part of these financial statements

SISTERS OF CHARITY OF NEVERS

NOTES TO THE FINANCIAL STATEMENTS **for the Year Ended 31 December 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 10% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

SISTERS OF CHARITY OF NEVERS

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

2.	INVESTMENT INCOME		
		2022	2021
		£	£
	Rents received	570	570
	Deposit account interest	-	285
		<u>570</u>	<u>855</u>
3.	OTHER INCOME		
		2022	2021
		£	£
	Gain on sale of tangible fixed assets	-	148,596
		<u>-</u>	<u>148,596</u>
4.	OTHER		
		2022	2021
		£	£
	Support costs	22,296	15,968
		<u>22,296</u>	<u>15,968</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

As members of the Order the living expenses of the trustees during the year were borne by the charity. The trustees received no remuneration or other benefits in connection with their duties during the year. The trustees' state and professional pensions are donated to the charity as shown under incoming resources in the statement of financial activities.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	38,120
Investment income	855
Other income	148,596
	<u>187,571</u>
EXPENDITURE ON Charitable activities	
Overseas Donations	240,160
UK donations	270
Pastoral care	22,078

SISTERS OF CHARITY OF NEVERS

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £ 15,968
Other	15,968
Total	278,476
 NET INCOME/(EXPENDITURE)	 (90,905)
 RECONCILIATION OF FUNDS	
Total funds brought forward	380,458
 TOTAL FUNDS CARRIED FORWARD	289,553

7. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 January 2022 and 31 December 2022	136,043	119,492	103,473	12,800	371,808
DEPRECIATION					
At 1 January 2022	-	-	96,632	9,559	106,191
Charge for year	-	-	684	810	1,494
At 31 December 2022	-	-	97,316	10,369	107,685
NET BOOK VALUE					
At 31 December 2022	136,043	119,492	6,157	2,431	264,123
At 31 December 2021	136,043	119,492	6,841	3,241	265,617

SISTERS OF CHARITY OF NEVERS

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022**

8. FIXED ASSET INVESTMENTS

	2022	2021
	£	£
Loans	10,000	10,000
		Other loans
		£
At 1 January 2022 and 31 December 2022		10,000

There were no investment assets outside the UK.

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	871	804

10. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	289,553	517	290,070
TOTAL FUNDS	289,553	517	290,070

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	45,471	(44,954)	517
TOTAL FUNDS	45,471	(44,954)	517

SISTERS OF CHARITY OF NEVERS

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	380,458	(90,905)	289,553
TOTAL FUNDS	<u>380,458</u>	<u>(90,905)</u>	<u>289,553</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	187,571	(278,476)	(90,905)
TOTAL FUNDS	<u>187,571</u>	<u>(278,476)</u>	<u>(90,905)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	380,458	(90,388)	290,070
TOTAL FUNDS	<u>380,458</u>	<u>(90,388)</u>	<u>290,070</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	233,042	(323,430)	(90,388)
TOTAL FUNDS	<u>233,042</u>	<u>(323,430)</u>	<u>(90,388)</u>

SISTERS OF CHARITY OF NEVERS

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

SISTERS OF CHARITY OF NEVERS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	44,901	38,120
Investment income		
Rents received	570	570
Deposit account interest	-	285
	<hr/>	<hr/>
	570	855
Other income		
Gain on sale of tangible fixed assets	-	148,596
	<hr/>	<hr/>
Total incoming resources	45,471	187,571
 EXPENDITURE		
Charitable activities		
Rates and water	2,012	4,894
Insurance	1,199	312
Light and heat	2,476	1,505
Telephone	1,679	2,191
Postage and stationery	974	310
Repairs and maintenance	3,104	4,159
Motor and travel expenses	3,070	2,157
Ground rent & service charges	7,036	6,550
Charity donations, gifts and Mass stipends	1,108	270
Grants to institutions	-	240,160
	<hr/>	<hr/>
	22,658	262,508
 Support costs		
Other resources expended		
Sundries	176	186
Provisions and household sundries	6,982	6,455
Sisters' welfare, retreats and conferences etc.	11,632	5,232
Depreciation of equipment, fixtures and fittings	684	760
Depreciation of motor vehicles	810	1,081
	<hr/>	<hr/>
	20,284	13,714

This page does not form part of the statutory financial statements

SISTERS OF CHARITY OF NEVERS

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2022**

	2022 £	2021 £
Other resources expended		
Governance costs		
Accountancy fees	870	804
Legal and professional fees	1,142	1,450
	<u>2,012</u>	<u>2,254</u>
Total resources expended	<u>44,954</u>	<u>278,476</u>
Net income/(expenditure)	<u>517</u>	<u>(90,905)</u>

This page does not form part of the statutory financial statements

TRUSTEES FOR THE CONGREGATION OF THE SISTERS OF CHARITY OF. NEVERS

England & Wales - Charity number 233299

Accounts

Charity Registration Number
233299

Trustees for the Congregation of the Sisters of Charity of Nevers

Trustees' Report and Financial Statements

31 December 2021

**Trustees for the Congregation of the Sisters of Charity of Nevers
Report and accounts
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**Trustees for the Congregation of the Sisters of Charity of Nevers
Contents**

Trustees	Sister Elisabeth de Quengo de Tonquédec
Bankers	Barclays PLC
Solicitors	SBP Law LONDON EC4V 5EF
Correspondent address	SBP Law Glade House 52-54 Carter Lane LONDON EC4V 5EF
Registered number	233299

Trustees for the Congregation of the Sisters of Charity of Nevers

Registered number: 233299

Trustee's Report

The trustees present their annual report and financial statements for the year ended 31 December 2021 which comply with the Charities Act 2011, the Statement of Recommended Practice "Accounting and Reporting by Charities (Revised 2005)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing instruments

Trustees for the Congregation of the Sisters of Charity of Nevers is a charity, registered with the Charity Commission, registration number 233299 and is governed by Trust Deed dated 1 February 1964 and the Scheme of The Commissioners of 26 April 1994.

Trustee recruitment

Trustees are appointed by the Superior General of the Roman Catholic Congregation of the Sisters of Charity and Christian Instruction of Nevers ("the Order"). The Superior General is resident in Paris and has responsibility for appointments England.

Every future trustee shall be appointed for an indefinite period until such time the trustee becomes incapable by reason of illness, injury or mental disorder of managing her own affairs, is absent without the permission of the Trustees from all their meetings held within a period of six months and the Trustees resolve that her office be vacated or gives not less than one month's notice in writing of her intention to resign (but only if at least 3 Trustees will remain in office when the notice of resignation is to take effect).

Organisation Structure

The trustees shall hold at least two ordinary meetings in each year. A special meeting may be summoned at any time by the chairwoman or any two Trustees upon not less than four days' notice being given to the other Trustees of the matters to be discussed.

The trustees who served during the year are:

Sister Elisabeth de Quengo de Tonquédec
Sister Eileen Butler
Sister Agnes Duggan
Sister Marie Michelle Kelly

Risk Review

The trustees have conducted their own risk review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

OBJECTIVES AND ACTIVITIES

The Trustees shall hold the Trust Fund and the income thereof upon trust to apply the same either as capital or income for such charitable purposes which advance the religious and other charitable work for the time being carried on in England by or under the direction of the Order as the Trustees with the approval of the Superior shall from time to time think fit and if at anytime the Order shall cease to exist or shall cease to carry on or direct any charitable purposes connected with the advancement of the Roman Catholic Religion as the Trustees shall decide and it is hereby declared that no part of the Trust Fund need be retained or shall be treated as a permanent endowment within the meaning of the Charities Act 1960.

During 1988 the General Chapter of the Order implemented their decision to realise the share portfolio of the English Province. All proceeds were transferred to France for inclusion in the Congregational Common Fund so that the resources of the Congregation throughout the world would be amalgamated under one administration.

Trustees for the Congregation of the Sisters of Charity of Nevers
Registered number: 233299
Trustee's Report

ACHIEVEMENT, PERFORMANCE AND FINANCIAL REVIEW

Results for the year

The normal operating income and expenditure for the year were as expected, income £38,975 (2020 - £40,233) and expenditure £36,475 (2020 - £41,909)

In addition to normal operating income, the trustees sold one property earning a profit on disposal of £148,956. The trustees transferred the proceeds to the Bursar, an elected member of the General Council who in turn are accountable to the General Chapter. The amount transferred was £240,160.

There were net outgoing resources amounting to £89,064 (2020: net outgoing resources £1,676). Net movement of funds transferred from the accumulated fund totalled £89,064 (2020: £1,676)

The final balance of the English Congregation at 31 December 2021 totalled £291,394 (2020: £380,458)

Reserves

The policy is to ensure sufficient reserves are carried to meet all anticipated commitments during the year.

PLANS FOR THE FUTURE

The Charity will continue to advance the religious and other charitable work in connection with the Roman Catholic religion in the ensuing year. The Sisters remain confident that they will be aided in this by the commitment of their French counterparts to subsidise where necessary the operational activities of the English Province

PUBLIC BENEFIT

In setting their objectives and planning their activities the trustees have complied with the duty in Section 4 of the Charities Act 2011 to have regard to the charity commission's general guidance on public benefit. Trustees for the Congregation of the Sisters of Charity of Nevers exists for public benefit by the advance of the Roman Catholic Religion and relief of poverty.

TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the annual Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- adopt policies which are in accordance with Accounting for Smaller Charities as set out in Appendix 5 of "Accounting and Reporting by Charities: Statement of Recommended Practice" (revised 2005) and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements.

Trustees for the Congregation of the Sisters of Charity of Nevers

Registered number: 233299

Trustee's Report

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charity (Account and Reports) Regulations 2005. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 29th September 2022 and signed on their behalf by

Sister Eileen Butler

Sister Eileen Butler
Trustee

Trustees for the Congregation of the Sisters of Charity of Nevers Accountants' Report

Accountants' report to the director of Trustees for the Congregation of the Sisters of Charity of Nevers

I report on the accounts of the Trustees for the Congregation of the Sisters of Charity of Nevers for the year ended 31st December 2021 set out on pages 6-12

Respective responsibilities of trustees and independent examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility:

- to examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Direction given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


JACKIE STOPYRA ACA
Davies & Crane Ltd

06 October 2022

80 Lytham Road
Fulwood
Preston
PR2 3AQ

**Trustees for the Congregation of the Sisters of Charity of Nevers
Statement of Financial Activities
for the year ended 31 December 2021**

	2021 £	2020 £
Incoming resources from generating funds		
Rent	570	285
Interest	285	300
Incoming resources from charitable activities	38,120	39,648
Profit/loss on disposal - Land and buildings	148,596	-
Total incoming resources	187,571	40,233
Resources expended		
Donation to congregation	240,160	-
Charitable activities	34,221	41,105
Governance costs	2,254	804
Total resources expended	276,635	41,909
Net incoming/(outgoing) resources for the year	(89,064)	(1,676)
Total Funds brought forward	-	-
Profit and loss account b/fwd	380,458	382,134
Total funds carried forward	291,394	380,458

Trustees for the Congregation of the Sisters of Charity of Nevers
Registered number: 233299
Balance Sheet
as at 31 December 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	5	267,458	355,408
Loans on mortgage		10,000	10,000
		<u>277,458</u>	<u>365,408</u>
Current assets			
Cash at bank and in hand		14,740	15,853
Creditors: amounts falling due within one year	7	(804)	(803)
Net current assets		<u>13,936</u>	<u>15,050</u>
Net assets		<u>291,394</u>	<u>380,458</u>
The fund of the charity			
Unrestricted funds			
Profit and loss account		291,394	380,458
Total funds		<u>291,394</u>	<u>380,458</u>

The financial statements were approved by the trustees on 6 October 2022 and signed on their behalf by:

Sister Eileen Butler

Sister Eileen Butler
Trustee

Sister Agnes Duggan

Sister Agnes Duggan
Trustee

Trustees for the Congregation of the Sisters of Charity of Nevers
Notes to the Accounts
for the year ended 31 December 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities (revised 2005) and the Charities Act

Incoming resources

With the exception of voluntary income, which is included in the statement of financial activities when received, all income is credited to the statement of financial activities when it becomes receivable.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates

Charitable activities are those costs directly incurred in the provision of services and supporting the Order in their pastoral work in the UK. It includes both costs that can be allocated directly to such activities and those costs of indirect nature necessary to support them. The charity also supports the work of the Congregation throughout the rest of the world.

Governance costs include those costs directly incurred in complying with the statutory obligations of managing the charity.

Tangible fixed assets and depreciation

The freehold and leasehold land and properties are stated at cost. No provision has been made in the accounts for depreciation of properties. Whilst this is not in accordance with the accounting standards, any depreciation charge would not be significant. The properties are maintained to acceptable standards and the trustees consider that the cost of obtaining a full professional valuation of the properties would not be justifiable.

Furniture, fixtures and fittings	10% per annum reducing balance
Motor vehicles	25% per annum reducing balance

Taxation

Provision for taxation is not necessary as the Congregation is a registered charity and does not carry out any trading activities. It is therefore considered that the charity is not liable to taxation on its activities. No deferred tax provision is required

Trustees for the Congregation of the Sisters of Charity of Nevers
Notes to the Accounts
for the year ended 31 December 2021

2 Costs of charitable activities	2021	2020
	£	£
Charities, gifts and Mass stipends	270	677
Premises costs - Rent	6,550	7,136
Light, heat, rates and insurance	6,711	8,059
Repairs and maintenance	4,159	5,093
Car running and travel expenses	2,157	2,187
Stationery, printing, postage and telephone	2,501	2,665
Provisions and household sundries	6,455	6,901
Sisters' Welfare, retreats, conferences etc	5,232	6,053
General expenses	186	49
Depreciation - furniture, fixtures and fittings	-	845
Depreciation - Motor Vehicle	-	1,440
	<u>34,221</u>	<u>41,105</u>

3 Governance costs	2021	2020
	£	£
Independent examiner's fee	804	804
Legal and professional fees	1,450	-
	<u>2,254</u>	<u>804</u>

4 Employees

There were no employees other than the trustees during the year and the preceding year.

As members of the Order the living expenses of the trustees during the year were borne by the charity. The trustees received no remuneration or other benefits in connection with their duties during the year. The trustees' state and professional pensions are donated to the charity as shown under incoming resources in the statement of financial activities

Trustees for the Congregation of the Sisters of Charity of Nevers
Notes to the Accounts
for the year ended 31 December 2021

5 Tangible fixed assets

	Land and buildings £	Furniture, fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 January 2021	343,485	103,473	12,800	459,758
Disposals	(87,950)	-	-	(87,950)
At 31 December 2021	<u>255,535</u>	<u>103,473</u>	<u>12,800</u>	<u>371,808</u>
Depreciation				
At 1 January 2021	-	95,872	8,478	104,350
At 31 December 2021	<u>-</u>	<u>95,872</u>	<u>8,478</u>	<u>104,350</u>
Net book value				
At 31 December 2021	<u>255,535</u>	<u>7,601</u>	<u>4,322</u>	<u>267,458</u>
At 31 December 2020	<u>343,485</u>	<u>7,601</u>	<u>4,322</u>	<u>355,408</u>

The assets above are held for charity use. At the year end, the freehold properties comprised 2 properties, in Preston and a piece of land in Tonbridge which is let under an agricultural tenancy. A retirement apartment on a 125 year lease within The Larmenier Retirement Village, Blackburn was purchased in 2013.

Since the inception of FRS15 the charity has adopted the transitional arrangement in that the value of the freehold properties remains at the 1997 valuation. The trustees do not believe that any impairment to the values of the freehold properties has occurred

Trustees for the Congregation of the Sisters of Charity of Nevers
Notes to the Accounts
for the year ended 31 December 2021

6 Loan	2021	2020
	£	£
Loan secured my mortgage at 6% interest	10,000	10,000
7 Creditors: amounts falling due within one year	2021	2020
	£	£
Other creditors	804	803
8 Unrestricted income funds	2021	
	£	
At 1 January 2021	380,458	
Incoming resources	187,571	
Outgoing resources	(276,635)	
At 31 December 2021	<u>291,394</u>	

The unrestricted general fund comprises funds which the trustees are free to use in accordance with the charitable objects

Trustees for the Congregation of the Sisters of Charity of Nevers
Detailed statement of financial activities
for the year ended 31 December 2021

This schedule does not form part of the statutory accounts

	2021	2020
	£	£
Incoming resources		
Other Income from Charitable Activities	31,424	30,597
Donation from Congregation	6,696	9,051
	<u>38,120</u>	<u>39,648</u>
Administrative expenses		
Employee costs:		
Sisters' Welfare, retreats, conferences etc	5,232	6,053
Car running and travel expenses	2,157	2,187
	<u>7,389</u>	<u>8,240</u>
Premises costs:		
Ground rent and service charges - Larmerier	6,550	7,136
Light, heat, rates and insurance	6,711	8,059
Provisions and household sundries	6,455	6,901
	<u>19,716</u>	<u>22,096</u>
General administrative expenses:		
Stationery, printing, postage and telephone	2,501	2,665
Charities, gifts and Mass stipends	270	677
General expenses	186	49
Repairs and maintenance	4,159	5,093
Depreciation - fixtures and fittings	-	845
Depreciation - motor vehicle	-	1,440
	<u>7,116</u>	<u>10,769</u>
	<u>34,221</u>	<u>41,105</u>
Legal and professional costs:		
Independent examiners' fees	804	804
Legal and professional costs	1,450	-
	<u>2,254</u>	<u>804</u>

TRUSTEES FOR THE CONGREGATION OF THE SISTERS OF CHARITY OF. NEVERS

England & Wales - Charity number 233299

Accounts

Charity Registration Number
233299

Trustees for the Congregation of the Sisters of Charity of Nevers

Trustees' Report and Financial Statements

31 December 2020

**Trustees for the Congregation of the Sisters of Charity of Nevers
Report and accounts
Contents**

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Statement of financial activities	6
Balance sheet	7
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Trustees for the Congregation of the Sisters of Charity of Nevers
Contents

Trustees	Sister Elisabeth de Quengo de Tonquédec
Bankers	Barclays PLC
Solicitors	SBP Law LONDON EC4V 5EF
Correspondent address	SBP Law Glade House 52-54 Carter Lane LONDON EC4V 5EF
Registered number	233299

Trustees for the Congregation of the Sisters of Charity of Nevers

Registered number: 233299

Trustee's Report

The trustees present their annual report and financial statements for the year ended 31 December 2018 which comply with the Charities Act 2011, the Statement of Recommended Practice "Accounting and Reporting by Charities (Revised 2005)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing instruments

Trustees for the Congregation of the Sisters of Charity of Nevers is a charity , registered with the Charity Commission, registration number 233299 and is governed by Trust Deed dated 1 February 1964 and the Scheme of The Commissioners of 26 April 1994.

Trustee recruitment

Trustees are appointed by "the Superior", the person for the time being holding the Office of Reverend Mother Provincial in England of the Roman Catholic Congregation of the Sisters of Charity and Christian Instruction of Nevers ("the Order").

Every future trustee shall be appointed for an indefinite period until such time the trustee becomes incapable by reason of illness, injury or mental disorder of managing her own affairs, is absent without the permission of the Trustees from all their meetings held within a period of six months and the Trustees resolve that her office be vacated or gives not less than one month's notice in writing of her intention to resign (but only if at least 3 Trustees will remain in office when the notice of resignation is to take effect).

Organisation Structure

The trustees shall hold at least two ordinary meetings in each year. A special meeting may be summoned at any time by the chairwoman or any two Trustees upon not less than four days' notice being given to the other Trustees of the matters to be discussed.

The trustees who served during the year are:

Sister Elisabeth de Quengo de Tonquédec
Sister Eileen Butler
Sister Agnes Duggan
Sister Marie Michelle Kelly

Risk Review

The trustees have conducted their own risk review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

OBJECTIVES AND ACTIVITIES

The Trustees shall hold the Trust Fund and the income thereof upon trust to apply the same either as capital or income for such charitable purposes which advance the religious and other charitable work for the time being carried on in England by or under the direction of the Order as the Trustees with the approval of the Superior shall from time to time think fit and if at anytime the Order shall cease to exist or shall cease to carry on or direct any charitable purposes connected with the advancement of the Roman Catholic Religion as the Trustees shall decide and it is hereby declared that no part of the Trust Fund need be retained or shall be treated as a permanent endowment within the meaning of the Charities Act 1960.

During 1988 the General Chapter of the Order implemented their decision to realise the share portfolio of the English Province. All proceeds were transferred to France for inclusion in the Congregational Common Fund so that the resources of the Congregation throughout the world would be amalgamated under one administration.

Trustees for the Congregation of the Sisters of Charity of Nevers

Registered number: 233299

Trustee's Report

ACHIEVEMENT, PERFORMANCE AND FINANCIAL REVIEW

Results for the year

The income and expenditure for the year were as expected, income £40,233 (2019 - £44,702) and expenditure £41,909 (2019 - £46,885)

There were net outgoing resources amounting to £1,676 (2019: net outgoing resources £2,183). Net movement of funds transferred from the accumulated fund totalled £1,676 (2019: transferred from the fund £2,183)

The final balance of the English Congregation at 31 December 2019 totalled £380,458 (2019: £382,134)

Reserves

The policy is to ensure sufficient reserves are carried to meet all anticipated commitments during the year.

PLANS FOR THE FUTURE

The Charity will continue to advance the religious and other charitable work in connection with the Roman Catholic religion in the ensuing year. The Sisters remain confident that they will be aided in this by the commitment of their French counterparts to subsidise where necessary the operational activities of the English Province

PUBLIC BENEFIT

In setting their objectives and planning their activities the trustees have complied with the duty in Section 4 of the Charities Act 2011 to have regard to the charity commission's general guidance on public benefit. Trustees for the Congregation of the Sisters of Charity of Nevers exists for public benefit by the advance of the Roman Catholic Religion and relief of poverty.

TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the annual Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- adopt policies which are in accordance with Accounting for Smaller Charities as set out in Appendix 5 of "Accounting and Reporting by Charities: Statement of Recommended Practice" (revised 2005) and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Trustees for the Congregation of the Sisters of Charity of Nevers

Registered number: 233299

Trustee's Report

The trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charity (Account and Reports) Regulations 2005. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 15th September 2021 and signed on their behalf by

Sister Eileen Butler

Sister Eileen Butler
Trustee

Trustees for the Congregation of the Sisters of Charity of Nevers Accountants' Report

Accountants' report to the director of Trustees for the Congregation of the Sisters of Charity of Nevers

I report on the accounts of the Trustees for the Congregation of the Sisters of Charity of Nevers for the year ended 31st December 2020 set out on pages 6-12

Respective responsibilities of trustees and independent examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility:

- to examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Direction given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


JACKIE STOPYRA ACA
Davies & Crane Ltd

15 September 2021

80 Lytham Road
Fulwood
Preston
PR2 3AQ

Trustees for the Congregation of the Sisters of Charity of Nevers
Statement of Financial Activities
for the year ended 31 December 2020

	2020	2019
	£	£
Incoming resources from generating funds		
Rent	285	570
Interest	300	450
Incoming resources from charitable activities	39,648	43,682
Total incoming resources	<u>40,233</u>	<u>44,702</u>
Resources expended		
Charitable activities	41,105	45,841
Governance costs	804	1,044
Total resources expended	<u>41,909</u>	<u>46,885</u>
Interest payable	-	(1)
Net incoming/(outgoing) resources for the year	<u>(1,676)</u>	<u>(2,183)</u>
Total Funds brought forward	-	-
Profit and loss account b/fwd	382,134	384,317
Total funds carried forward	<u>380,458</u>	<u>382,134</u>

Trustees for the Congregation of the Sisters of Charity of Nevers
Registered number: 233299
Balance Sheet
as at 31 December 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	5	355,408	357,693
Loans on mortgage		10,000	10,000
		<u>365,408</u>	<u>367,693</u>
Current assets			
Cash at bank and in hand		15,853	15,245
Creditors: amounts falling due within one year	7	(803)	(804)
		<u>15,050</u>	<u>14,441</u>
Net current assets			
		<u>380,458</u>	<u>382,134</u>
Net assets			
The fund of the charity			
Unrestricted funds			
Profit and loss account		380,458	382,134
		<u>380,458</u>	<u>382,134</u>
Total funds			

The financial statements were approved by the trustees on 15 September 2021 and signed on their behalf by:

Sister Eileen Butler

Sister Eileen Butler
Trustee

Trustees for the Congregation of the Sisters of Charity of Nevers
Notes to the Accounts
for the year ended 31 December 2020

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities (revised 2005) and the Charities Act

Incoming resources

With the exception of voluntary income, which is included in the statement of financial activities when received, all income is credited to the statement of financial activities when it becomes receivable.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates

Charitable activities are those costs directly incurred in the provision of services and supporting the Order in their pastoral work in the UK. It includes both costs that can be allocated directly to such activities and those costs of indirect nature necessary to support them. The charity also supports the work of the Congregation throughout the rest of the world.

Governance costs include those costs directly incurred in complying with the statutory obligations of managing the charity.

Tangible fixed assets and depreciation

The freehold and leasehold land and properties are stated at cost. No provision has been made in the accounts for depreciation of properties. Whilst this is not in accordance with the accounting standards, any depreciation charge would not be significant. The properties are maintained to acceptable standards and the trustees consider that the cost of obtaining a full professional valuation of the properties would not be justifiable.

Furniture, fixtures and fittings	10% per annum reducing balance
Motor vehicles	25% per annum reducing balance

Taxation

Provision for taxation is not necessary as the Congregation is a registered charity and does not carry out any trading activities. It is therefore considered that the charity is not liable to taxation on its activities. No deferred tax provision is required

Trustees for the Congregation of the Sisters of Charity of Nevers
Notes to the Accounts
for the year ended 31 December 2020

2 Costs of charitable activities	2020	2019
	£	£
	677	370
Charities, gifts and Mass stipends	7,136	7,041
Premises costs - Rent	8,059	6,668
Light, heat, rates and insurance	5,093	5,161
Repairs and maintenance	2,187	4,186
Car running and travel expenses	2,665	3,156
Stationery, printing, postage and telephone	6,901	6,965
Provisions and household sundries	6,053	5,879
Sisters' Welfare, retreats, conferences etc	49	3,556
General expenses	845	938
Depreciation - furniture, fixtures and fittings	1,440	1,920
Depreciation - Motor Vehicle	<u>41,105</u>	<u>45,840</u>

3 Governance costs	2020	2019
	£	£
	804	804
Independent examiner's fee	-	240
Legal and professional fees	<u>804</u>	<u>1,044</u>

4 Employees

There were no employees other than the trustees during the year and the preceding year. As members of the Order the living expenses of the trustees during the year were borne by the charity. The trustees received no remuneration or other benefits in connection with their duties during the year. The trustees' state and professional pensions are donated to the charity as shown under incoming resources in the statement of financial activities

Trustees for the Congregation of the Sisters of Charity of Nevers
Notes to the Accounts
for the year ended 31 December 2020

5 Tangible fixed assets

	Land and buildings £	Furniture, fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 January 2020	343,485	103,473	12,800	459,758
At 31 December 2020	<u>343,485</u>	<u>103,473</u>	<u>12,800</u>	<u>459,758</u>
Depreciation				
At 1 January 2020	-	95,027	7,038	102,065
Charge for the year	-	845	1,440	2,285
At 31 December 2020	<u>-</u>	<u>95,872</u>	<u>8,478</u>	<u>104,350</u>
Net book value				
At 31 December 2020	<u>343,485</u>	<u>7,601</u>	<u>4,322</u>	<u>355,408</u>
At 31 December 2019	<u>343,485</u>	<u>8,446</u>	<u>5,762</u>	<u>357,693</u>

The assets above are held for charity use. At the year end, the freehold properties comprised 2 properties, in Preston and a piece of land in Tonbridge which is let under an agricultural tenancy. A retirement apartment on a 125 year lease within The Larmenier Retirement Village, Blackburn was purchased in 2013.

Since the inception of FRS15 the charity has adopted the transitional arrangement in that the value of the freehold properties remains at the 1997 valuation. The trustees do not believe that any impairment to the values of the freehold properties has occurred

Trustees for the Congregation of the Sisters of Charity of Nevers
Notes to the Accounts
for the year ended 31 December 2020

6	Loan	2020	2019
		£	£
	Loan secured my mortgage at 6% interest	10,000	10,000
7	Creditors: amounts falling due within one year	2020	2019
		£	£
	Other creditors	<u>803</u>	<u>804</u>
8	Unrestricted income funds	2020	
		£	
	At 1 January 2020	382,134	
	Incoming resources	40,233	
	Outgoing resources	(41,909)	
	At 31 December 2020	<u>380,458</u>	

The unrestricted general fund comprises funds which the trustees are free to use in accordance with the charitable objects

Trustees for the Congregation of the Sisters of Charity of Nevers
Detailed statement of financial activities
for the year ended 31 December 2020

This schedule does not form part of the statutory accounts

	2020 £	2019 £
Incoming resources		
Other Income from Charitable Activities	30,597	29,464
Donation from Congregation	9,051	14,217
Sales	-	1
	<u>39,648</u>	<u>43,682</u>
Administrative expenses		
Employee costs:		
Sisters' Welfare, retreats, conferences etc	6,053	5,879
Car running and travel expenses	2,187	4,186
	<u>8,240</u>	<u>10,065</u>
Premises costs:		
Ground rent and service charges - Larmenier	7,136	7,041
Light, heat, rates and insurance	8,059	6,668
Provisions and household sundries	6,901	6,965
	<u>22,096</u>	<u>20,674</u>
General administrative expenses:		
Stationery, printing, postage and telephone	2,665	3,156
Charities, gifts and Mass stipends	677	370
General expenses	49	3,557
Repairs and maintenance	5,093	5,161
Depreciation - fixtures and fittings	845	938
Depreciation - motor vehicle	1,440	1,920
	<u>10,769</u>	<u>15,102</u>
	<u>41,105</u>	<u>45,841</u>
Legal and professional costs:		
Independent examiners' fees	804	804
Legal and professional costs	-	240
	<u>804</u>	<u>1,044</u>