

**The Congregation  
of the Little  
Sisters  
of the Poor  
English Province**

**Annual Report and Accounts**

31 December 2023

Charity Registration Number  
234434

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## Reference and administrative information

<b>Trustee</b>	<p>The Trustee of the charity is The Congregation of the Little Sisters of the Poor Trustee Company Limited, a limited liability company (Company Registration Number 867949).</p> <p>The directors of the corporate trustee during the year were:</p> <p>Julia Culliton Margaret Ashton Deirdre McCormack Christina Moore (appointed 16 June 2023) Josephine Storey (resigned 12 May 2023) Kathleen Taylor Mary Ward (resigned 12 May 2023)</p>
<b>Provincial Superior</b>	Julia Culliton
<b>Provincial Bursar</b>	Christina Moore
<b>Principal office</b>	St Peter's Home 2a Meadow Road South Lambeth London SW8 1QH
<b>Telephone</b>	020 7735 0788
<b>Fax</b>	020 7582 0973
<b>Charity registration number</b>	234434
<b>Auditor</b>	Buzzacott LLP 130 Wood Street London EC2V 6DL
<b>Principal bankers</b>	Royal Bank of Scotland plc 62/63 Threadneedle Street London EC2R 8LA

## Reference and administrative information

### Principal solicitors

Hunters  
Incorporating Vernor-Miles & Noble  
9 New Square  
Lincoln's Inn  
London  
WC1A 2QN

These financial statements are for The  
Congregation of the Little Sisters of the Poor  
English Province

The charity is also known as, and referred  
throughout this document as "The Little Sisters of  
the Poor Charitable Trust" or "Little Sisters of the  
Poor"

The directors of the corporate trustee (hereafter referred to as the trustees) present their statutory report together with the accounts of The Congregation of the Little Sisters of the Poor English Province (the "charity") for the year ended 31 December 2023.

The accounts have been prepared in accordance with the accounting policies set out on pages 30 to 33 of the attached accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

## **INTRODUCTION**

The Congregation of the Little Sisters of the Poor (the "Congregation") is an international Roman Catholic religious congregation with 1,641 Little Sisters worldwide, including 16 novices and 18 young women in formation at 31 December 2023. During the year 61 Little Sisters died. There are 1,286 Jeanne Jugan Associates. The Congregation was founded in Brittany, France by Jeanne Jugan, who took into her home a poor, blind elderly lady and gave up her own bed. From this gesture the Congregation spread throughout the world. The Generalate of the Congregation is located in Brittany, France and the Congregation is divided into 15 Provinces across the world.

The accounts accompanying this report are the accounts of the charitable trust on which the assets of the Congregation in England are held.

## **MISSION**

The object of the English Province of the Little Sisters of the Poor Charitable Trust, as set out in its governing document, is the spiritual welfare of its members and hospitality towards the elderly poor.

The English Province of the Congregation of the Little Sisters of the Poor Charitable Trust aims to support the religious and other charitable works carried on by the members of the Congregation and to care for those members throughout their lives with the Congregation. These ministries of the Sisters of the Congregation, all of which benefit numerous members of the general public, fall into the two main areas: caring for members of the Congregation; and the ownership and operation of care homes for the elderly.

When setting the objectives and planning the work of the charity for the year, and when encouraging the work of individual Sisters, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

The Congregation proposes to its members the following of Jesus Christ through the profession of the evangelical counsels, in order to show forth – according to the words and teaching of Our Lord – the Kingdom of heaven as a luminous sign. (Constitutions of the Congregation).

### **MISSION (continued)**

The particular mission of the Congregation of the Little Sisters of the Poor is the apostolate to the elderly poor, in fidelity to the charismatic inspiration of Jeanne Jugan. By the vow of hospitality, the Sisters promise God to consecrate themselves to the service of the elderly poor, according to the apostolic purpose of the Congregation and according to its Constitutions. The object of the vow is to practise the corporal works of mercy, in view of the salvation of souls and to spare no effort to attain this end. Each one in the community brings her collaboration to the common tasks. (Constitutions of the Congregation).

## **OBJECTIVES, SPECIFIC ACTIVITIES AND RELEVANT POLICIES**

### **Activities and specific objectives**

The works or ministries of the Sisters of the Congregation fall into the following main areas:

#### ♦ ***Worship and prayer***

Members of the Congregation are given the opportunity for private worship and to continue to develop their knowledge and trust in Jesus and the Church through quiet prayer, study of the Gospel and spiritual development. In addition, members of the Congregation celebrate and pray with the wider community including people of all faiths and none. They do this through the celebration of the Liturgy, and church services.

#### ♦ ***Social and pastoral work***

The sole apostolate of the Congregation is the care of the elderly poor, of all nationalities and beliefs, in Homes providing residential and nursing care. Its social and pastoral work is extended to the elderly of the neighbourhood who are welcomed to the Homes on a daily basis and who often participate in the Luncheon Clubs run by the Homes.

#### ♦ ***Operation of residential and care establishments***

During the year the sisters provided care and assistance to the elderly at seven establishments in England, owned and operated by the charity, in Birmingham, Bristol, Leeds, London (Stoke Newington and South Lambeth), Manchester and Newcastle. All Homes provide high quality care for members of the general public and those members of the Congregation in need of care in their later years.

During the year the decision was taken to sell the Home in Birmingham, and the Home closed on 15 September 2023. In addition the Leeds Home has been closed following the year end, and will need to be demolished following the discovery of reinforced autoclaved aerated concrete (RAAC) throughout the Home.

#### ♦ ***Overseas missionary work***

The charity also occasionally helps support Sisters working in healthcare and social and pastoral fields in the Homes of the Congregation in poorer countries, thereby helping some of the world's poorest and most disadvantaged people.

## OBJECTIVES, SPECIFIC ACTIVITIES AND RELEVANT POLICIES (continued)

### Activities and specific objectives (continued)

The Congregation of the Little Sisters of the Poor Charitable Trust aims to support the religious and other charitable ministries carried out by the sisters of the Congregation in England. In the main these ministries centre around the provision of hospitality, residential and nursing care to the aged poor of both sexes.

To this end the charity operated seven nursing and residential care homes during the year situated in Birmingham, Bristol, Leeds, London (Stoke Newington and South Lambeth), Manchester and Newcastle. The home in Birmingham was closed during the year, and the home in Leeds has been closed since the year end.

Within this work, the charity is also responsible for caring for members of the Congregation.

### Care Homes

The philosophy of care is:

- ◆ to uphold, in conformity with Christian values and the teachings of the Catholic Church, the sacredness of human life in all its stages;
- ◆ to respond to the desires and aspirations of the elderly residents and, in particular, recognising:
  - a. their dignity, their desire to be respected, esteemed and loved, and the longing to feel useful;
  - b. their apprehension of solitude, together with the wish for a certain independence and privacy;
  - c. the need for security, in health as in sickness, until death;
- ◆ to respect human dignity which does not consist in being able to choose the time of one's death, but in being aware of the fact that one's basic right is the right of respect for life;
- ◆ rejection of all passive and active practices of euthanasia.

The tangible fixed assets of the charity are necessary for the work that is done by the Sisters. However, the running costs of the homes are not compensated by the income that is generated through subsidies from Local Authorities. Without the fundraising activities and daily collections that are made by the Sisters, the Homes would cease to function. The Sisters rely on the help of benefactors and this has been so from the earliest beginnings.

Details of the Homes are given in the table overleaf. Each Home includes lounges, a library, a Chapel, a shop for use by residents, a hairdressing facility, an arts and crafts complex, a medical suite, a concert hall for residents' entertainment and day facilities for the elderly of the locality.

Over the past year, sponsorships were offered to nurses, carers and chefs from Sri Lanka. Many have responded and are currently employed in all of the Homes in England and Scotland. This has resulted in a reduction in the need for agency staff, which is our aim.

## OBJECTIVES, SPECIFIC ACTIVITIES AND RELEVANT POLICIES (continued)

### Activities and specific objectives (continued)

#### Care homes (continued)

Name of Home	Address	Number of rooms	Additional facilities
St Joseph's Care Home †	71 Queens Park Road Harborne Birmingham B32 2LB	37 en suite with ancillary services	12 Independent living apartments
St Joseph's Care Home with Nursing	66 Cotham Hill Bristol BS6 6JT	40 en suite with ancillary services	
Mount St Joseph's Care Home and Independent Living Complex ‡	Shire Oak Road Headingley Leeds LS6 2DE	45 en suite with ancillary services	23 Independent living apartments
St Peter's Care Home and Independent Living Complex	Meadow Road South Lambeth London SW8 1QH	56 en suite with ancillary services	20 Independent living apartments
St Joseph's Care Home	52 Plymouth Grove West Manchester M13 0AR	45 en suite with ancillary services	5 Independent living apartments
St Joseph's Care Home	Westmoreland Road Newcastle-upon-Tyne NE4 7QA	58 en suite with ancillary services	
St Anne's Care Home and Independent Living Complex	Manor Road Stoke Newington London N16 5BL	32 en suite with ancillary services	19 Independent living apartments

† Closed as of 15 September 2023

‡ Closed following year end



## OBJECTIVES, SPECIFIC ACTIVITIES AND RELEVANT POLICIES (continued)

### Activities and specific objectives (continued)

#### *Caring for members of the Congregation*

In common with many religious Congregations in England, the age profile of the members of the Congregation is increasing as existing members grow older and the number of new vocations becomes minimal. The age profile of the Congregation in England as at 31 December 2023 is shown below:

Age range	Number of Sisters
40 to 49 years	5
50 to 59 years	4
60 to 69 years	4
70 to 79 years	16
80 to 89 years	21
90 years and over	2
100 years	1

The Congregation has an obligation, both moral and legal, to provide care for its members, none of whom have resources of their own and all of whom have devoted a significant part of their lives to the care of the elderly poor and marginalised in society. As the age profile of the Congregation increases, so too does the need to provide increasing and increasingly expensive care to the Sisters. As the Sisters become elderly and in need of care they are cared for in the Community to which they are assigned.

As a consequence, the trustees are giving careful consideration to the impact of this on the work of individual members of the Congregation, the property requirements of the Congregation and the financial implications. In this regard, the aims of the trustees over the forthcoming years include:

- ♦ ensuring all members of the Congregation receive the high level of care they require;
- ♦ reviewing the charity's properties to provide adequate space to enable the elderly Sisters to be cared for; and
- ♦ enabling all members of the Congregation to continue with their individual ministries for as long as possible.

#### **Associates**

The Association Jeanne Jugan, approved by the Church on 5 September 1998, offers to lay men and women the opportunity of sharing in the spiritual riches of the Little Sisters of the Poor, of participating in their apostolic mission of hospitality to the needy elderly and of helping to spread the charisma of Jeanne Jugan in the milieus where they live and work. They perform various tasks within the Homes wherever needed.

There are presently 121 members in England.

## OBJECTIVES, SPECIFIC ACTIVITIES AND RELEVANT POLICIES (continued)

### Activities and specific objectives (continued)

#### Volunteers

Throughout the year, volunteers give their time to assist the elderly in the Care Homes. They receive no financial reward for this work which contributes to the overall achievement of the charity's objectives. In addition, members are involved in administering the work of the Congregation and the charity. Without their contribution the charity would not be able to function as effectively or as fully as it does. Details of the areas in which members gave their time are shown in the table below:

Care Home	Number of Associates	Number of Volunteers
Birmingham	—	—
Bristol	11	6
Leeds	13	14
London St. Anne's	6	8
London St. Peter's	15	34
Manchester	9	7
Newcastle	6	25

All involved in one or more of the following tasks:

- ♦ Reception
- ♦ Assisting residents
- ♦ Driving
- ♦ Administration
- ♦ Animation
- ♦ Library
- ♦ Catering
- ♦ Spiritual
- ♦ Maintenance
- ♦ Meal service and serving teas
- ♦ Shop
- ♦ Garden
- ♦ Fundraising
- ♦ Visiting residents
- ♦ Music
- ♦ Arts & crafts
- ♦ Christmas fayres

#### Protection of Children and Vulnerable Adults

Along with all other organizations who serve in the community, the trustees recognise the absolute necessity of ensuring the protection and safety of all those the charity serves. This means that all Sisters who are in any kind of ministry in England have to obtain clearance from the Disclosure and Barring Service (DBS). The trustees are committed to implementing all policies and procedures of the Catholic Safeguarding Standards Agency (CSSA) and the Religious Life Safeguarding Service (RLSS). The Little Sisters of the Poor is a Registered Body with the DBS and has a registered lead signatory and ten counter-signatories.

## **OBJECTIVES, SPECIFIC ACTIVITIES AND RELEVANT POLICIES (continued)**

### **Grants, donations and other payments in support of missionary work and ministry**

The Congregation may make modest donations in exceptional cases and with authorisation from the Superior General or the Superior Provincial, as the case requires. The charity supports the work of the Congregation in Africa, the funds being raised by the sale of goods made by residents in the arts and crafts department of the Homes.

### **Fundraising policy**

The charity aims to achieve best practice in the way in which it communicates with donors and other supporters. It takes care with both the tone of its communications and the accuracy of its data to minimise the pressures on supporters. As noted above, it applies best practice to protect supporters' data and never sells data, it never swaps data and ensures that donors' and supporters' communication preferences can be changed at any time. The charity manages its own fundraising activities and does not employ the services of Professional Fundraisers. The charity undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During 2023, the charity received no complaints about its fundraising activities.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Review of Activities**

Throughout the year Sisters continued to up-date their professional skills. Some Sisters are currently being trained in Leadership and Management Awards, National Certificate of Further Education in: Quality and Diversity, Principles of End of Life Care and Principles of Dementia, Safeguarding. Others courses that are on-going are: Health & Safety, Certificate in the Safe Handling of Medicines, Food Safety in Catering, Safeguarding, Mental Capacity Act, Staff management, Gold Standards Framework, Fire Safety, Emergency First Aid, and Non-violent communication.

### **Care Homes**

The trustees are aware of the importance of the care of the elderly in every aspect and, in particular, of the mission and ethos of the Little Sisters of the Poor in their care of elderly people. The Homes are supported on a national level by qualified personnel and consultancy services. The Care Home Advisor, David Colborn MA, BSc, RGN, Dip. Nurs., Certd. Ed. visits the Homes on a regular basis. David updates the Care Managers on issues surrounding the care of the residents and reviews the policies three yearly. He provides training sessions for the staff on various topics concerning the care of the residents.

Claudia Pineda is the Moving and Handling Co-ordinator, training staff in the correct procedures in this area. She keeps up to date on new developments in this area on an annual basis. There are also Moving and Handling facilitators at each Home. Claudia also oversees the Care training session, induction and on-going training, using Skills for Care, and as part of the induction supports Carers in obtaining the Care Certificate.

Alison Mayer, BSc, RGN is the Group Clinical Lead. She mentors and supports the Clinical Leads in their work, auditing it for accuracy and quality of care.

## **ACHIEVEMENTS AND PERFORMANCE** (continued)

### **Review of Activities** (continued)

#### **Care Homes** (continued)

Greg Mitern, BSc, RNMH, a certified GDPR Practitioner, is the Data Protection Officer, Caldicott Guardian and Health and Safety advisor. He has done various studies related to occupational safety and health management, conducting root cause analysis, fire risk assessment, as well as reviews of cybersecurity and data protection. He carries out regular risk assessments and training in the homes.

The trustees are also aware of the importance of ensuring that the Homes are financially viable and have appointed a Group Purchasing Manager, David West, to negotiate and review contracts, and obtain the best deals in every aspect of purchasing. David is in constant contact with the Managers of the Homes, advising and negotiating discounts with suppliers before placing orders. He is a valuable consultant with his vast years of experience working for the Province.

Because of the number of employees involved in each Home and the complexity of employment law, the Sisters have contracted the services of Peninsula Business Services. An advice line is available 24 hours a day 365 days a year. Contracts of Employment and related documents are in line with current legislation and have been drawn up with the support of the Peninsula Business Services, and material is up-dated as necessary. Training sessions are a part of the package and these are attended by Management and Personnel Officers on a regular basis.

Janet Melbourne is sub-contracted to oversee the management of the local HR team in the Homes and to advise as necessary.

The staff from Directory of Social Change have had a large input into the training of staff in various areas in Communication and Developing Effective Relationships. These courses have been appreciated by the staff and all appear to have benefitted fully.

The Homes of the Little Sisters of the Poor are supported by Local training Centres for the training of staff to required levels. Distant Learning Courses also provide the necessary continuous update of knowledge and skills related to care of the elderly.

The Sisters have participated in the safeguarding training organised by the Religious Life Safeguarding Service.

The Homes seem to be returning to normal function after the worldwide pandemic of COVID. A few cases are still being reported, none of them too severe, and all residents so far have not been seriously affected. This has limited impact on the day to day functioning of the homes.

Due to the difficulty to recruit staff locally and fill the master rota, we have offered sponsorship to nurses, carers, and chefs from Sri Lanka. This did represent a substantial cost over the last year, but it allowed us to decrease our dependence on agency staff which will ultimately lower the cost of staffing and improve the continuity of care for the residents. The Motherhouse has supported the Province where shortfalls have occurred.

## **ACHIEVEMENTS AND PERFORMANCE** (continued)

### **Review of Activities** (continued)

#### **Care Homes** (continued)

##### *St Joseph's Care Home with Nursing, Birmingham*

St Joseph's Care Home in Harborne, Birmingham provides care for 37 residents. The Home also has 12 Independent-Living Apartments. No major work has been undertaken in the Home during 2023 in view of the fact that the Home was to be closed and sold.

##### *St Joseph's Care Home with Nursing, Bristol*

St Joseph's, Bristol, is registered to provide accommodation and personal care for 40 elderly people of modest income who are 65 and over. Within this they can provide support for up to six people who also require nursing care. There are 40 individual, en-suite rooms, with showers.

During the past year, work was undertaken on the replacement of the lifts, and work continued on the upgrading of the residents' shower facilities to wet rooms and the hot water heaters were replaced.

##### *Mount St Joseph's Care Home with Nursing, Headingley, Leeds*

Mount St Joseph's provides care for 45 elderly people of modest income. There are also 23 Independent-Living Apartments with full occupancy.

During the past year, fire prevention works were completed. Work was also undertaken on the roofs which led to the discovery of RAAC, which, after two surveys by RAAC specialists, was found to be present in 95% of the roofing. This ultimately led to the decision on 12 December 2023 to close the Home and demolish the building.

Due to the fact that the residents will all need to find new homes, and many of them would like to stay with the Little Sisters, since the decision was taken to close the Home, the other homes in the UK have been holding their beds for the residents in Leeds. This has resulted in a lower occupancy rate across the homes on the 31 December. While some residents left earlier, most waited until after the New Year to move.

##### *St Anne's Care Home with Nursing, Stoke Newington, London*

St Anne's provides care for 32 elderly people of modest income and was opened, after reconstruction, in October 2008. There are also 19 Independent Living Apartments.

During the past year, works were done to renew the surge lighting protector, to replace three faulty fire and smoke dampers. Work is underway for the complete replacement of two boilers.

A review of the current Building Management System is ongoing to determine whether it needs to be adjusted, repaired or replaced.

## **ACHIEVEMENTS AND PERFORMANCE** (continued)

### **Review of Activities** (continued)

#### **Care Homes** (continued)

##### *St Peter's Care Home, South Lambeth, London*

St Peter's is a Care Home with nursing, registered for 56 places for elderly people with modest income who are 65 and over. Over the past year, more residents have been coming in at a higher age or for end-of-life care which resulted in a higher number of deaths this year. There are also 20 independent-living apartments for elderly people with modest income who are capable of living independently.

Plans had been made to refurbish the residents' rooms with showers in their ensuites, but this project remains on hold due to rising costs as a result of global economic conditions. In the interim, works are being carried out to redecorate the common areas, corridors and individual residents' rooms including new flooring. Repairs were done and the lead and gutters of the Independent Living Unit.

Capital projects have also been undertaken to replace the remaining lights with LEDs and to upgrade the Chapel lighting.

##### *St Joseph's Care Home with Nursing, Manchester*

St Joseph's, Manchester, is registered for 46 places. Staff and volunteers ensure that the standard of care given is high and this is confirmed by recent Inspection reports. Every effort is made to ensure that residents' needs are met, their dignity maintained and their well-being assured. The newly refurbished Home is greatly appreciated by Residents, and their families. The Home received an overall rating of outstanding on their latest CQC Inspection.

The refurbishment of the Home has been completed and the final payments made. Works were also carried out on faulty shower basins and windows.

Having seen the saving provided by the current solar power system, we hope to review the possibility of adding more solar panels.

##### *St Joseph's Care Home with Nursing, Newcastle*

St Joseph's, Newcastle, underwent a huge refurbishment programme in the 1990s and the Home is well maintained as are the extensive gardens that surround it. It provides places for 57 elderly residents of modest income. Staff are devoted and most of them have been in employment at the Home for many years.

This year energy saving works were undertaken with the installation of LED light bulbs throughout the Home, and a building management system (BMS) to regulate the temperature. Three baths were replaced with wet rooms, decreasing our water usage. Works are continuing on the BMS system for the regulation of water temperatures.

## ACHIEVEMENTS AND PERFORMANCE (continued)

### Review of Activities (continued)

#### Care Homes (continued)

##### Statistics

The following table summarises some of the important statistics regarding the Homes as at 31 December 2023:

	Occupancy %	Residents in Care	Occupancy Independent Living %	Residents in Independent living	Residents' deaths in year	Staff full-time	Staff part-time
St Joseph's Birmingham	N/A	N/A	N/A	N/A	8	1	1
St Joseph's Bristol	100%	40	N/A	N/A	8	25	28
Mount St. Joseph's Leeds	96%	38	96%	23	9	23	46
St Anne's, Stoke Newington, London	94%	27	100%	19	9	31	33
St Peter's London	90%	50	90%	18	24	35	78
St Joseph's Manchester	88%	44	100%	5	13	14	55
St Joseph's Newcastle upon Tyne	91%	52	N/A	N/A	11	18	77

## FINANCIAL REPORT FOR THE YEAR

### Results for the year

A summary of the results for the year can be found on page 27 of the attached accounts.

Income has increased by £238,880 compared to the previous year and amounts to £20,202,635 (2022 – £19,963,755).

Total income from the provision of residential and care services increased by £65,864. Nevertheless, this increase is insufficient to keep pace with rising costs. The charity remains very dependent on voluntary income – both general donations and legacies.

The trustees continue to be extremely grateful to all those who provide financial assistance to the charity, thus enabling it to continue its invaluable work.

Expenditure increased by £3,798,939 compared to the previous year and amounts to £23,406,618 (2022 – £19,607,679). This increase is due in part to the impairment charge and other costs relating to the planned demolition of the Leeds Home, which total £1,767,131.

The trustees keep a tight control over costs but expect that costs will continue to rise as the homes have to meet the increasing requirements of legislation affecting the care sector. The majority of the charity's expenditure represents the operating costs of the Congregation's care homes and a significant proportion of this relates to staff costs which have risen by rates higher than inflation over the past few years reflecting, in particular, the national shortage of qualified nursing and care staff. Fundraising and administration costs are well controlled and represent only a small proportion of total expenditure.

## **FINANCIAL REPORT FOR THE YEAR (continued)**

### **Reserves policy**

The trustees have examined the requirement for free reserves i.e those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. The trustees consider that, given the nature of the charity's work, the level of free reserves should be approximately equal to between 3 and 6 months' expenditure. The trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources due to timing differences in income flows, adequate working capital to cover core costs, and will allow the charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented.

### **Investment policy**

The Congregation does not hold investments and accepts neither revenues nor other forms of guaranty in perpetuity. The work is entrusted to Providence, which has manifested itself in such a remarkable way since the beginning of the Congregation.

### **Financial position**

The consolidated balance sheet shows total funds of £46,096,832. Of this, £45,715,806 is designated as the tangible fixed assets fund. This represents the net book value of the charity's tangible fixed assets used to support the work of the sisters.

Free reserves, therefore, are those shown on the balance sheet as general funds and at 31 December 2023 stood at £381,026. This is significantly lower than the amount required by the charity's reserves policy set out above. However, the trustees are confident that continued support through donations and legacies as well as support from other parts of the international Congregation will enable the charity to continue to operate and remain a going concern.

### **The charity's assets**

Acquisitions and disposals of tangible fixed assets during the year are recorded in the notes to the accounts.

## **PLANS FOR FUTURE PERIODS**

The sale of the charity's Home in Birmingham was completed in early 2024.

In addition, the Leeds Home has been closed following the year end, and will need to be demolished following the discovery of reinforced autoclaved aerated concrete (RAAC) throughout the roof of the Home. The trustees are planning build a smaller 25 extra care apartment scheme on the site, with a common area and a convent for the Sisters' accommodation.

Other than as noted above, the trustees do not anticipate any significant change to the charity or its activities over the next two to five years. It is their intention to continue to meet the following objectives:

- ◆ To continue to care for the Sisters and enable them to carry out their work in the care of the elderly.
- ◆ To continue to operate the charity's care Homes for the elderly and in particular:



#### **PLANS FOR FUTURE PERIODS (continued)**

- ◇ to provide the highest possible quality of care for the residents in a dignified and friendly environment;
- ◇ to achieve average occupancy rates in excess of 95%;
- ◇ to meet the requirements laid down by the Care Standards Act 2000 and attain high success rates in inspections carried out by the Care Quality Commission;
- ◇ to continue a programme of maintaining the Homes to a high standard;
- ◇ to continue to employ high quality staff and ensure that they are given appropriate and relevant training;
- ◇ to attain a high awareness of Health & Safety issues, training staff and volunteers in their important role in this field.
- ◇ to monitor the needs of the Sisters as they grow older and, if necessary, adapt the charity's plans in respect of property needs and the provision of care to elderly members.

#### **GOVERNANCE, STRUCTURE AND MANAGEMENT**

##### **Governance**

In terms of Canon law, the Congregation is governed at an international level by the Superior General and her General Council in Brittany, France. They are elected every six years at a General Chapter consisting of a meeting of representatives of all provinces of the Congregation. The English Province is governed by the Provincial who is named by the Superior General with the deliberative vote of her Council. Members of the Provincial Council are named by the Superior General with the consultation of her Council. Each community in the English Province is governed by a local superior, who is appointed by the Superior General with the deliberative vote of her Council. The Provincial is required to make a Canonical Visitation in each community at least every eighteen months, with shorter visits throughout the year. There is a system of accountability operational throughout the Province to ensure that the Provincial Superior and her Councillors are aware of the progress and development of the ministries carried out by the Sisters of the Province. A visit by the Superior General is made to the English Province during her term of office.

In terms of Civil law, the charity is governed by a trust deed dated 5 May 1964 and is a registered charity – Charity Registration No. 234434. The trustees of the charity are the four members of the Provincial Council and two other members who are local Superiors. As all trustees are members of the Congregation they have a detailed knowledge of the work of the charity and of its structure.

As all trustees are members of the Congregation of the Little Sisters of the Poor Trustee Company Limited their living and personal costs are borne by the charity. However, they receive no remuneration or expenses for their services as trustees.

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

## GOVERNANCE, STRUCTURE AND MANAGEMENT (continued)

### Governance (continued)

#### ***Sister Anthony Francis (Julia Culliton)***

Sister Julia Culliton, joined the Congregation in 1973. She is now currently the Provincial Superior of the Dublin-London Province. Since entering the Congregation she trained as a nurse at St. James's Hospital, Leeds. She has also held the post of deputy Manager and Manager in several Homes in France, during which time she obtained a Degree in Gerontology and a Masters in Management.

#### ***Sister Deirdre Mary Francis (Deirdre McCormack)***

Sister Deirdre joined the Congregation in 1992, having previously qualified as an RGN at Addenbrooke's Hospital, Cambridge. She also obtained the Orthopaedic Nursing Certificate at the Royal National Orthopaedic Hospital, Stanmore, Middlesex. She also has obtained NVQ Level 4 in Management and Leadership. Since entering the Congregation she has served as Unit Manager in the Homes of the Little Sisters in Dundee, Lyon, Dijon and Paris, and as Deputy Manager and Registered Manager in Newcastle, Preston, Manchester and London and is currently serving as Assistant Provincial and Registered Manager at St Peter's, London.

#### ***Sister Mary Christine of the Cross (Christina M. Moore)***

Sister Mary Christine joined the Congregation in 2006, having previously qualified as RN at William Rainey Harper College in the USA. She worked as a unit manager in our homes in the USA, France and Italy as well as Clinical Lead in Lyon, France, and Latham, USA. She obtained her baccalaureate in religious sciences from the Pontifical University of St Thomas Aquinas in Rome in 2020. She arrived in England in July 2022 and served at St Peter's Residence for 9 months after which she joined the Provincial Council. As Company Secretary, she has overall responsibility for the finances of the charity.

#### ***Sister Kathleen of Jesus (Kathleen Taylor)***

Sister Kathleen Taylor, joined the Congregation in 1968. She is currently Care Home Manager at St Peter's Residence. Since entering the Congregation she trained as a nurse and has held the post of deputy Manager in several Homes in France as well as Provincial in both France and Ireland.

#### ***Sister Mary Chantal (Margaret Ashton)***

Sister Mary Chantal joined the Congregation in 1961. She is currently the Provincial Assistant, has received training in book-keeping and accountancy and has overall responsibility for the finances of the charity. Since joining the Congregation she has served as fund-raiser in St Joseph's, London, and formed part of the formation team in both the Novitiate in France, and the Juniorate House in Leeds. Previously she obtained a City & Guilds level 4 in Care, and received the Certificate of Unit Credit towards competence in training and development as an NVQ assessor and internal verifier.

### **Statement of trustees' responsibilities**

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

## **GOVERNANCE, STRUCTURE AND MANAGEMENT** (continued)

### **Statement of trustees' responsibilities** (continued)

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2016 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.

### **Structure and management reporting**

The trustees are ultimately responsible for the policies, activities and assets of the charity. They meet regularly to review developments with regard to the charity or its activities and make any important decisions.

When necessary, the trustees seek advice and support from the charity's professional advisers including property consultants, managers, solicitors and accountants. The day to day management of the charity's activities, and the implementation of policies, is delegated to the appropriate members of the Congregation or senior staff.

The English Province (now known as the Province of Dublin-London) comprises 121 Sisters who live as part of ten communities, following the closure of the Birmingham Home on 15 September 2023, and the closure of the Leeds Home following the year end. Two of the community houses are situated in London, one in the South West, one in the West Midlands, one in Yorkshire, one in the North West and one in the North East, two in Scotland and three in Ireland. These accounts include all the activities and net assets of The Congregation of the Little Sisters of the Poor in England. The accounts do not include the activities and assets of the Congregation in Scotland, Ireland or overseas as these are outside of the control of the Directors of the Corporate Trustee.

## **GOVERNANCE, STRUCTURE AND MANAGEMENT** (continued)

### **Structure and management reporting** (continued)

The community houses are located in those areas of towns and cities where it is believed that the Sisters can provide the most help to the poor and marginalised. Often these areas are socially deprived areas desperately in need of the care and pastoral work carried out by the Sisters. As stated above, each community has a local superior appointed by the Superior General. The local superior is responsible for both the needs and the care of the Sisters in her community and she liaises regularly with the trustees. All local superiors meet together once or twice a year with the trustees to discuss developments and future plans and strategy.

The day to day responsibility for the Homes is in the hands of the Registered Care Manager, who is the Mother Superior at each location. They liaise regularly with the Provincial Superior concerning the running and maintenance of the Home. They are supported and aided by a Local Council of two, or three, members who are named by the Superior General with the consent of her Council.

#### ***St. Joseph's, Bristol***

Registered Manager: Sister Jacintha Medikonda is the Registered Manager with 22 years of experience of caring for the elderly in a care home environment.

#### ***Mount St. Joseph's, Leeds***

Registered Manager: Sister Kathleen Taylor is a Registered Nurse and has over fifty years' experience of caring for the elderly in a care home environment. The Home has been closed following the year end, following the discovery of RAAC throughout the Home.

#### ***London – St. Peter's, South Lambeth***

Registered Manager: Sister Deirdre McCormack is a Registered Nurse who has over twenty years' experience of caring for the elderly in a care home environment.

#### ***London – St. Anne's, Stoke Newington***

Registered Manager: Sister Caroline Kissane is a Registered Nurse who has over thirty years' experience of caring for the elderly in a care home environment.

#### ***St. Joseph's, Manchester***

Registered Manager: Sister Catherine McGuire has over forty years' experience caring for the elderly in a care home environment.

#### ***St. Joseph's, Newcastle Upon Tyne***

Registered Manager: Sister Kathleen Kiernan is a Registered Nurse who has over thirty years' experience of nursing and caring for the elderly in a care home environment.

### **Working with other organisations**

The charity works closely with a number of other charities and public bodies which work in the field of providing care to the vulnerable and the elderly. Working together in this way enhances communication and understanding thus enabling services to the elderly to be provided more efficiently and effectively and avoiding duplication of effort. Examples of the organisations with which the Sisters have worked and the charity has cooperated during the year are as follows:

## **GOVERNANCE, STRUCTURE AND MANAGEMENT** (continued)

### **Working with other organisations** (continued)

- ◆ The Roman Catholic Dioceses of Birmingham, Clifton, Leeds, Westminster, Southwark, Salford, Hexham & Newcastle,
- ◆ Care Quality Commission
- ◆ NHS
- ◆ Social Services
- ◆ Training Centres.

### **Risk management**

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

This work has identified a number of key risks for the charity which are described below together with the principal ways in which they are mitigated:

- ◆ An analysis of the age profile of the members of the Congregation shows that the average age in the Province at 31 December 2023 was 75 years. The trustees are aware that there is both a moral and legal obligation to care for the older members. None of the Sisters have resources of their own as all earnings, pensions and other income have been donated to the charity. As the age profile increases, so too does the need to provide care for the Sisters. Key elements of the management of this risk are: (a) ensuring that the charity has the available financial resources to finance this care both now and in the years ahead by putting aside the pensions and attendance allowance that the Sisters receive (b) ensuring that processes are in place to review regularly the ministries and needs of individual Sisters encouraging those who need it to take on less demanding ministries and for identifying those who need extra care and help.
- ◆ Operationally the work of the charity is the care of the elderly of modest means. The trustees recognise the absolute necessity of ensuring the protection and safety of all those that the charity serves. This means that Sisters engaged in any ministry in Great Britain and all those who work or volunteer for the charity must obtain clearance from the Disclosure and Barring Service (DBS). The trustees are committed fully to implementing the policies of the Catholic Safeguarding Standards Agency (CSSA) and the Religious Life Safeguarding Service (RLSS). One of the Sisters is responsible for ensuring this policy is adhered to in respect to all Sisters, employees and volunteers. In addition, the trustees have established that each Home has a nominated person and this Safeguarding Team meets during the year to discuss any problems that may have arisen. They are regularly in communication by email and phone and on-going safeguarding

## GOVERNANCE, STRUCTURE AND MANAGEMENT (continued)

### Risk management (continued)

training is provided. Internal policies are reviewed and up-dated and Sisters, staff and volunteers are kept informed about good practice in work and ministry.

- ◆ Additional administration staff have been recruited to lighten the workload of some departments, through job sharing or dividing tasks. This avoids the risk of a reduced functioning in these areas and contributes to the smooth running of the Home when absences occur.
- ◆ Because of the General Data Protection Regulations the Sisters acknowledge the risk involved in not being fully functional to meet the requirements of this law. In order to ensure full compliance, and that the law is fully understood and adhered to, training has been given to the Sisters and delegated staff members. A Data Protection Officer has been recruited and each Home has an appointed Data Protection Lead. A Policy and Fair Processing and Privacy Notice has been developed and these are available on the website.
- ◆ A digital Care Programme has been implemented in most Homes and all medical and care staff have been trained. It is acknowledged that there are significant risks in this area and IT protection measures are being carried out and a risk assessment is in place.
- ◆ The Little Sisters of the Poor are committed to providing the highest levels of care for the elderly poor. We recognise that changes within legislation and threats from working in new on-line environments expose both Little Sisters of the Poor and our residents and staff to new threats and challenges. We score risk using the standard risk equation: Impact x Likelihood = Risk and it has been carried out for the purpose.
- ◆ The charity donates occasional sums in support of the wider Congregation. The vast majority of donations sent overseas are to fund projects administered directly by members of the international Congregation. Whether or not the funds are used here in Great Britain or overseas, the trustees always ensure that they are fully briefed about and familiar with the work of a potential recipient of funds, that funds are transferred via bank transfer, that proof of receipt is obtained and that, wherever possible (and always in the case of monies sent overseas), a full written report of how the monies have been utilized and applied is obtained from the recipient.
- ◆ The Charity does not hold investments. The charity's principal asset comprises buildings which are essential for the work of the charity.
- ◆ The charity has a management committee comprising care professionals and legal and financial professionals. Members of this committee advise the trustees of the myriad of clinical, care and other risks associated with the operation of the care home including, for example, safeguarding; the chronic shortage of qualified nurses and care assistants; the impact of the planned changes in the provision of care funding, and the changing regulatory environment including alterations to the inspection regime of the Care Quality Commission and the need for specific written policies.

## **GOVERNANCE, STRUCTURE AND MANAGEMENT** (continued)

### **Key management**

The trustees consider that they together with the Provincial Bursar and the Registered Managers of the care homes comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis.

All trustees and the Provincial Bursar are members of the Congregation and whilst their living and personal expenses are borne by the charity they receive no remuneration or reimbursement of expenses in connection with their duties as trustees.

### **EMPLOYEES, VOLUNTEERS, AND MEMBERS OF THE CONGREGATION**

The trustees wish to record their recognition of the professionalism and commitment of all their staff, volunteers and the individual members of the Congregation. Their dedication and positive approach are very much appreciated.

Approved by the Directors of the Corporate Trustee  
and signed on their behalf by:

Julia Culliton

Approved on: 25 October 2024

**Independent auditor's report to the directors of the corporate trustee (the 'trustees') of  
The Congregation of the Little Sisters of the Poor English Province**

**Opinion**

We have audited the accounts of The Congregation of the Little Sisters of the Poor English Province (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statements of cash flows, principal accounting policies and the notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- ◆ give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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



### **Other information**

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

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

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

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

### **Responsibilities of trustees**

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

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

**Auditor's responsibilities for the audit of the accounts**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

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

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

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

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

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

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

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

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

- ◆ Agreeing financial statement disclosures to underlying supporting documentation;
- ◆ Reviewing the minutes of meetings of trustees' meetings; and
- ◆ Enquiring of management and representatives of those charged with governance as to actual and potential litigation and claims.

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

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

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Buzzacott LLP  
Statutory Auditor  
130 Wood Street  
London  
EC2V 6DL

Date: 25 October 2024

## Statement of financial activities Year to 31 December 2023

	Note s	Un- restricted funds £	Restricted funds £	Total funds 2023 £	Un- restricted funds £	Restricted funds £	Total funds 2022 £
<b>Income from:</b>							
Donations and legacies	1	6,740,641	1,107,626	7,848,267	7,305,056	136,554	7,441,610
Interest receivable		8,548	—	8,548	1,501	—	1,501
Charitable activities							
. Charges for residential and care services	2	12,264,111	51,017	12,315,128	11,881,470	367,794	12,249,264
Other trading activities	3	239,495	—	239,495	223,062	—	223,062
Other sources	4	14,662	—	14,662	48,318	—	48,318
<b>Total income</b>		<b>19,267,457</b>	<b>1,158,643</b>	<b>20,426,100</b>	<b>19,459,407</b>	<b>504,348</b>	<b>19,963,755</b>
<b>Expenditure on:</b>							
Raising funds							
. Costs of generating voluntary income		2,740	—	2,740	3,929	—	3,929
Charitable activities							
. Provision of residential and care services	5	20,569,529	852,207	21,421,736	19,160,560	443,190	19,603,750
. Exceptional cost in relation to closure of Leeds Home	19	1,767,131	—	1,767,131	—	—	—
. Loss on disposal of fixed assets		256,648	—	256,648	—	—	—
<b>Total expenditure</b>		<b>22,596,048</b>	<b>852,207</b>	<b>23,448,255</b>	<b>19,164,489</b>	<b>443,190</b>	<b>19,607,679</b>
<b>Net (expenditure) income for the year</b>	7	<b>(3,328,591)</b>	<b>306,436</b>	<b>(3,022,155)</b>	294,918	61,158	356,076
Transfers between funds	14	206,436	(206,436)	—	62,807	(62,807)	—
<b>Net movement in funds</b>		<b>(3,122,155)</b>	<b>100,000</b>	<b>(3,022,155)</b>	357,725	(1,649)	356,076
<b>Reconciliation of funds</b>							
Total funds brought forward at 1 January 2023		49,300,815	—	49,300,815	48,943,090	1,649	48,944,739
Total funds carried forward at 31 December 2023		46,178,660	100,000	46,278,660	49,300,815	—	49,300,815

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

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

**Balance sheet** 31 December 2023

	Notes	2023 £	2023 £	2022 £	2022 £
<b>Fixed assets</b>					
Tangible assets	11		<b>45,674,168</b>		48,947,628
<b>Current assets</b>					
Debtors	12	<b>1,026,194</b>		478,408	
Cash at bank and in hand		<b>2,244,540</b>		<u>1,485,418</u>	
<b>Total current assets</b>		<b>3,270,734</b>		<u>1,963,826</u>	
<b>Liabilities</b>					
Creditors: amounts falling due within one year	13	<b>(2,666,242)</b>		<u>(1,610,639)</u>	
<b>Net current assets</b>			<b>604,492</b>		<u>353,187</u>
<b>Total net assets</b>			<b>46,278,660</b>		<u>49,300,815</u>
<b>The funds of the charity</b>					
Restricted funds	14		<b>100,000</b>		—
Unrestricted funds					
. Tangible fixed assets fund	15	<b>45,674,168</b>		48,947,628	
. General fund		<b>504,492</b>		<u>353,187</u>	
			<b>46,178,660</b>		<u>49,300,815</u>
			<b>46,278,660</b>		<u>49,300,815</u>

Approved by the Directors of the Corporate Trustee  
and signed on their behalf by:

Julia Culliton  
Approved on: 25 October 2024

## Statement of cash flows Year to 31 December 2023

	Notes	2023 £	2022 £
<b>Cash flows from operating activities:</b>			
Net cash flows provided by operating activities	A	<b>1,478,037</b>	2,373,515
<b>Cash flows from investing activities:</b>			
Interest received		<b>8,548</b>	1,501
Purchase of tangible fixed assets		<b>(727,463)</b>	(2,576,281)
<b>Net cash used in investing activities</b>		<b>(718,915)</b>	(2,574,780)
<b>Change in cash and cash equivalents in the year</b>		<b>759,122</b>	(201,265)
<b>Cash and cash equivalents at 1 January 2023</b>	B	<b>1,485,418</b>	1,686,683
<b>Cash and cash equivalents at 31 December 2023</b>	B	<b>2,244,540</b>	1,485,418

### Notes to the statement of cash flows for the year to 31 December 2023:

#### A Reconciliation of net movement in funds to net cash provided by operating activities

	2023 £	2022 £
<b>Net movement in funds (as per the statement of financial activities)</b>	<b>(3,022,155)</b>	356,076
<b>Adjustments for:</b>		
Depreciation and impairment charge	<b>3,545,017</b>	1,881,691
Net deficit on disposal of fixed assets	<b>256,648</b>	—
Interest receivable	<b>(8,548)</b>	(1,501)
Increase in debtors	<b>(547,786)</b>	(78,382)
Increase in creditors	<b>1,254,861</b>	215,631
<b>Net cash provided by operating activities</b>	<b>1,478,037</b>	2,373,515

#### B Analysis of cash and cash equivalents

	2023 £	2022 £
Cash at bank and in hand	<b>2,244,540</b>	1,485,418
<b>Total cash and cash equivalents</b>	<b>2,244,540</b>	1,485,418

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

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

### **Basis of accounting**

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

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

### **Critical accounting estimates and areas of judgement**

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

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

- ◆ estimating the useful economic life of tangible fixed assets for the purpose of determining the annual depreciation charge;
- ◆ estimating the provision for bad or doubtful debts; and
- ◆ determining the probability of the receipt of legacies which are measurable and to which the charity is entitled.

### **Going concern**

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

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the accounts are detailed above. With regard to the next accounting period, the year ending 31 December 2024, the most significant issues that may affect the carrying value of the assets held by the charity are the level of local and central government funding for residential and nursing care of older people, the ability to attract and retain staff given the national shortage of trained carers and nurses, inflationary pressures and the cost of implementing the changes to the regulatory environment affecting care homes generally.



### **Scope**

The accounts include all the activities and net assets of The Congregation of the Little Sisters of the Poor in England. The accounts do not include the activities and assets of the Congregation in Scotland, Ireland or overseas as these are outside of the control of the Directors of the Corporate Trustee.

### **Income recognition**

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

Income comprises donations and legacies, interest on funds held on deposit, income from residential and care services, income from fundraising and collections and other income.

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

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

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

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

Income from residential and care services is recognised to the extent that it is probable that the economic benefits will flow to the charity and the revenue can be reliably measured. It is measured at fair value of the consideration received or receivable.

**Income recognition** (continued)

Income from fundraising and collections is recognised when receivable and the amount can be measured reliably by the charity; this is normally when the income has been received.

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

**Expenditure recognition and the basis of apportioning costs**

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

Expenditure comprises the following:

- a. The costs of generating funds include direct costs associated with collections and generating other donated income.
- b. The costs of charitable activities comprise expenditure on the charity's primary charitable purposes as described in the trustees' report i.e. the provision of residential and care services and the provision of donations to support the work of the congregation.

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

Governance costs are costs associated with the governance of the charity and its assets. Included within this category are costs associated with the strategic, as opposed to day-to-day, management of the charity's activities.

Support and governance costs are attributed to the provision of residential and care services only.

All expenditure is stated inclusive of irrecoverable VAT.

**Tangible fixed assets**

All assets costing more than £1,500 and with an expected useful life exceeding one year are capitalised.

All tangible fixed assets are stated at cost. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

- |                       |                                |
|-----------------------|--------------------------------|
| ♦ Freehold buildings  | 2% on a straight line basis    |
| ♦ Plant and machinery | 5-20% on a straight line basis |

**Tangible fixed assets** (continued)

- |                           |                              |
|---------------------------|------------------------------|
| ♦ Furniture and equipment | 20% on a straight line basis |
|---------------------------|------------------------------|

- ♦ Motor vehicles 25% on a straight line basis

### **Debtors**

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

### **Cash at bank and in hand**

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits.

### **Creditors and provisions**

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

### **Funds**

The funds of the charity are in the main unrestricted and available for use in furtherance of the charity's objectives at the discretion of the directors of the corporate trustee. Within the total unrestricted funds of the charity, those representing tangible fixed assets have been identified separately (see note 15).

Details of funds raised for a specific purpose or subject to donor imposed conditions, and therefore restricted, are given in note 14.

### **Services provided by members of the Congregation**

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

### **Pension contributions**

Contributions in respect of the charity's defined contribution pension scheme are charged to the statement of financial activities when they are payable to the scheme. The charity's contributions are restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

# 1 Income from: Donations and legacies

	Un-restricted funds £	Restricted funds £	Total funds 2023 £	Un-restricted funds £	Restricted funds £	Total funds 2022 £
Donations and grants receivable	3,720,316	1,107,626	4,827,942	5,557,208	136,554	5,693,762
Legacies	2,785,060	—	2,785,060	1,522,209	—	1,522,209
Pensions of individual religious received under Gift Aid or deed of covenant	235,265	—	235,265	225,639	—	225,639
	<b>6,740,641</b>	<b>1,107,626</b>	<b>7,848,267</b>	<b>7,305,056</b>	<b>136,554</b>	<b>7,441,610</b>

# 2 Income from: Charitable activities

	Un-restricted funds £	Restricted funds £	Total funds 2023 £	Un-restricted funds £	Restricted funds £	Total funds 2022 £
Residents' and family contributions	6,909,018	—	6,909,018	6,996,321	—	6,996,321
Social services	4,665,157	—	4,665,157	4,170,453	—	4,170,453
Rental income	689,936	—	689,936	714,696	—	714,696
Covid-19 support grants	—	51,017	51,017	—	367,794	367,794
	<b>12,264,111</b>	<b>51,017</b>	<b>12,315,128</b>	<b>11,881,470</b>	<b>367,794</b>	<b>12,249,264</b>

# 3 Income from: Other trading activities

	Un restricted funds £	Restricted funds £	Total funds 2023 £	Un restricted funds £	Restricted funds £	Total funds 2022 £
Fundraising events	239,495	—	239,495	223,062	—	223,062
	<b>239,495</b>	<b>—</b>	<b>239,495</b>	<b>223,062</b>	<b>—</b>	<b>223,062</b>

# 4 Income from: Other sources

	Un restricted funds £	Restricted funds £	Total funds 2023 £	Un restricted funds £	Restricted funds £	Total funds 2022 £
Sundry income	12,062	—	12,062	48,318	—	48,318
Profit on disposal of assets	2,600	—	2,600	—	—	—
	<b>14,662</b>	<b>—</b>	<b>14,662</b>	<b>48,318</b>	<b>—</b>	<b>48,318</b>

**5 Expenditure on: Provision of residential and care services**

	Un-restricted funds £	Restricted funds £	Total funds 2023 £	Un-restricted funds £	Restricted funds £	Total funds 2022 £
Staff costs (note 8)	14,058,515	—	14,058,515	13,160,651	—	13,160,651
Premises	2,665,178	—	2,665,178	2,182,359	75,396	2,257,755
Care and welfare	440,023	852,207	1,292,230	823,209	367,794	1,191,003
Depreciation	1,938,334	—	1,938,334	1,881,691	—	1,881,691
Central administration	167,124	—	167,124	225,245	—	225,245
Professional fees	478,129	—	478,129	509,356	—	509,356
Contribution to homes in Scotland	494,000	—	494,000	127,700	—	127,700
Support costs	27,930	—	27,930	33,463	—	33,463
Governance costs (note 6)	99,960	—	99,960	111,902	—	111,902
Other costs	200,336	—	200,336	104,984	—	104,984
	<b>20,569,529</b>	<b>852,207</b>	<b>21,421,736</b>	<b>19,160,560</b>	<b>443,190</b>	<b>19,603,750</b>

The costs above include the direct costs of providing care, the living and personal expenses of individual sisters, all of whom are either directly or indirectly involved in such work, and related support functions of the charity.

**6 Governance costs**

	Un-restricted funds £	Restricted funds £	Total funds 2023 £	Un-restricted funds £	Restricted funds £	Total funds 2022 £
Professional fees	99,960	—	99,960	111,902	—	111,902

**7 Net income (expenditure) for the year**

This is stated after charging (crediting):

	2023 £	2022 £
Surplus on disposal of fixed assets	(2,600)	—
Loss on disposal of fixed assets	256,648	—
Staff costs (note 8)	14,058,515	13,160,651
Auditor's remuneration		
· Statutory audit services – current year	81,900	78,000
· Statutory audit services – prior years	15,000	33,902
Depreciation	1,938,334	1,881,691

**8 Staff costs and remuneration of trustees and key management personnel**

	2023 £	2022 £
Staff costs during the year were as follows:		
Wages and salaries	11,687,085	10,821,627
Social security costs	895,027	805,315
Pension costs	212,595	169,478
	<b>12,794,707</b>	<b>11,796,420</b>
Sub-contracted and temporary staff	736,026	1,364,231
Redundancy costs	527,782	—
	<b>14,058,515</b>	<b>13,160,651</b>

## 8 Staff costs and remuneration of trustees and key management personnel (continued)

All staff costs relate to the provision of residential and care services.

The redundancy costs in the year have arisen from the closure of the charity's homes in Birmingham and Leeds. All payments relate to contractual amounts.

The use of sub-contracted and temporary staff reflects the national shortage of permanent nursing and care staff.

No employee earned £60,000 per annum or more (including taxable benefits) during the year (2022 - none).

The average number of employees (calculated on both headcount and full time equivalent (FTE) basis) was as follows:

	2023 No	2022 No	2023 FTE	2022 FTE
Provision of residential and care services	624	557	454	414

### Key management personnel

The trustees consider that they together with the Registered Care Managers of each of the charity's care homes comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

All trustees and the Registered Care Managers are members of the Congregation and, whilst their living and personal expenses are borne by the charity, they receive no remuneration or reimbursement of expenses in connection with their duties.

## 9 Trustees' expenses and transactions with trustees and related parties

As members of the Congregation, the trustees' living and personal expenses during the year were borne by the charity, but they received no remuneration or reimbursement of expenses in connection with their duties as trustees during the year (2022 – none).

As members of the Congregation, no trustee has resources of her own as all earnings, pensions and other income have been donated to the charity under a Gift Aid compliant Deed of Covenant. During the year, the total amount donated by the trustees to the charity was £3,321 (2022 - £4,200).

During the year, the charity received a donation of £2,819,049 (2022: £2,785,866) from the Generalate of the Congregation in France, as well as donations of £nil (2022: £1,600,000) from the congregation in Ireland.

During the year, the charity contributed £324,000 (2022: £100,500) to the Little Sisters of the Poor, Greenock SCIO and £170,000 (2022: £27,200) to the Little Sisters of the Poor, Glasgow SCIO towards the provision of residential and nursing care services.

There were no other related party transactions during the year (2022 - none).

**10 Taxation**

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

**11 Tangible fixed assets**

	Freehold land and buildings £	Plant and machinery £	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>					
At 1 January 2023	78,549,339	2,893,772	4,092,970	420,215	<b>85,956,296</b>
Additions	312,861	109,694	105,650	—	<b>528,205</b>
Disposals	(267,342)	—	—	(44,712)	<b>(312,054)</b>
At 31 December 2023	<u>78,594,858</u>	<u>3,003,466</u>	<u>4,198,620</u>	<u>375,503</u>	<b><u>86,172,447</u></b>
<b>Depreciation</b>					
At 1 January 2023	30,858,256	2,102,496	3,650,060	397,856	<b>37,008,668</b>
Charge for year	1,611,965	210,157	109,854	6,358	<b>1,938,334</b>
On disposals	(10,694)	—	—	(44,712)	<b>(55,406)</b>
Impairment	1,574,583	21,191	10,909	—	<b>1,606,683</b>
At 31 December 2023	<u>34,034,110</u>	<u>2,333,844</u>	<u>3,770,823</u>	<u>359,502</u>	<b><u>40,498,279</u></b>
<b>Net book values</b>					
At 31 December 2023	<u>44,560,748</u>	<u>669,622</u>	<u>427,797</u>	<u>16,001</u>	<b><u>45,674,168</u></b>
At 31 December 2022	<u>47,691,083</u>	<u>791,276</u>	<u>442,910</u>	<u>22,359</u>	<b><u>48,947,628</u></b>

The impairment charge relates to the Leeds Home, which has been closed following the year end, and will need to be demolished following the discovery of reinforced autoclaved aerated concrete (RAAC) throughout the Home. The historic cost of the land on which the Home is built cannot be separately identified, however as the original cost of the site as a whole is significantly less than the current value of the land, this has been taken as the deemed historic cost of the land which has been retained in the financial statements. All subsequent improvements to the site, as well as plant, machinery, furniture and equipment which will be disposed of when the home is demolished has been impaired to £nil value.

It is likely that there are material differences between the open market values of the charity's land and buildings and their book values, with the market values being higher than the book values. These arise from the specialised nature of the properties and the effects of inflation. The amount of such differences cannot be ascertained without incurring significant costs which, in the opinion of the trustees, is not justified in terms of the benefit to users of the accounts.

**12 Debtors**

	2023 £	2022 £
Charges for care services	<b>300,816</b>	269,114
Prepayments	<b>270,063</b>	102,140
Accrued legacies	<b>450,692</b>	82,017
Other debtors	<b>4,623</b>	25,137
	<b><u>1,026,194</u></b>	<u>478,408</u>

**13 Creditors: amounts falling due within one year**

	2023 £	2022 £
Fees in advance	154,095	150,709
Expense creditors	425,931	311,919
Creditors in relation to building improvements and other capital assets	—	199,258
Net wages	576,995	566,485
Taxation and social security	317,847	287,590
Other creditors	145,458	26,223
Redundancies payable	489,202	—
Accruals	556,714	68,455
	<b>2,666,242</b>	<b>1,610,639</b>

**14 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trusts to be applied for specific purposes:

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Repairs and refurbishment fund	—	424,437	(218,001)	(206,436)	—
Albert Gubay Charitable Trust	—	683,189	(583,189)	—	100,000
Covid-19 support grants	—	51,017	(51,017)	—	—
	—	<b>1,158,643</b>	<b>(852,207)</b>	<b>(206,436)</b>	<b>100,000</b>

  

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
Repairs and refurbishment fund	1,649	136,554	(75,396)	(62,807)	—
Covid-19 support grants	—	367,794	(367,794)	—	—
	<b>1,649</b>	<b>504,348</b>	<b>(443,190)</b>	<b>(62,807)</b>	<b>—</b>

- ◆ Repairs and refurbishment fund  
This comprises monies received towards the cost of repair and refurbishment of the Homes. Transfers from restricted to unrestricted funds represent the purchase of tangible fixed assets from the fund.
- ◆ Covid-19 support grants  
These funds represent monies received by the charity to assist with measures and actions to address Covid-19 and its affects on the Homes.
- ◆ Albert Gubay Charitable Trust  
These funds represent monies received from the Albert Gubay Charitable Trust to assist with the running costs and refurbishment of the charity's homes in Manchester, Birmingham, Leeds and Newcastle.



**14 Restricted funds (continued)**

In addition to the restricted funds recorded above, each of the charity's homes receives donations throughout the year. In most cases, no formal restrictions are attached to those donations; however the charity understands that in many cases the donors' intention is that those donations are applied towards the home to which the donation was made. In all cases those intentions have been respected and the donations have been spent at the home in which they were received.

**15 Tangible fixed assets fund**

	2023 £	2022 £
At 1 January	48,947,628	48,867,395
Net movement in year	(3,273,460)	80,233
At 31 December	45,674,168	48,947,628

The tangible fixed assets fund represents the net book value of the charity's tangible fixed assets. These tangible fixed assets are essential to the ongoing work of the charity – without them the charity's work would simply not be possible. As such their net book values should not be regarded as realisable in order to meet ongoing expenditure or contingencies.

**16 Analysis of net assets between funds**

	Restricted funds £	Tangible fixed assets fund £	General fund £	Total 2023 £
<b>Fund balances at 31 December 2023 are represented by:</b>				
Tangible fixed assets	—	45,674,168	—	45,674,168
Net current assets	100,000	—	504,492	604,492
<b>Total net assets</b>	100,000	45,674,168	504,492	46,278,660

	Restricted funds £	Tangible fixed assets fund £	General fund £	Total 2022 £
<i>Fund balances at 31 December 2022 are represented by:</i>				
<i>Tangible fixed assets</i>	—	48,947,628	—	48,947,628
<i>Net current assets</i>	—	—	353,187	353,187
<i>Total net assets</i>	—	48,947,628	353,187	49,300,815

**17 Ultimate control**

The charity, which is constituted as a trust, was controlled throughout the period by the Congregation of the Little Sisters of the Poor by virtue of the fact that the General Council of the Congregation appoints the Directors of the corporate trustee. The Congregation does not hold any assets, incur liabilities or enter into any transactions in its own right. Assets and liabilities of the Congregation in England are vested in the corporate trustee of the charity, the directors of which undertake all transactions entered into in the course of the Congregation's charitable activities.

# **18 Capital commitments**

At 31 December 2023, the charity had the following capital commitments in respect of the lift replacement within the charity's Newcastle home and the boiler replacement within the charity's Stoke Newington home.

	2023 £	2022 £
Contracted for, but not provided for in the accounts	<b>420,000</b>	—

# **19 Post-balance sheet events**

The sale of the charity's Home in Birmingham was completed in early 2024.

In addition, following the discovery of reinforced autoclaved aerated concrete (RAAC) throughout the roof of the Leeds Home during the year, the Home has been closed following the year end, and will need to be demolished shortly. The costs of making the home temporarily safe during the closure period, together with the costs of closing the home, including associated redundancy costs have been accrued in the year ended 31 December 2023.