



**INSTITUTE OF THE DAUGHTERS OF MARY  
HELP OF CHRISTIANS**

**OTHERWISE**

**SALESIAN SISTERS OF ST JOHN BOSCO  
(Registered Charity Number: 250888)  
(Charity Registered in Scotland No SC039657)**

**TRUSTEES' REPORT  
AND  
FINANCIAL STATEMENTS**

**31 DECEMBER 2022**

Haysmacintyre LLP  
Chartered Accountants  
Registered Auditors  
London



**INSTITUTE OF THE DAUGHTERS OF MARY HELP OF CHRISTIANS  
OTHERWISE SALESIAN SISTERS OF ST JOHN BOSCO**



**TRUSTEES ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

The Trustees present their report and financial statements for the year ended 31 December 2022. These have been prepared under the provision of the Statement of Recommended Practice for Charities (SORP 2015) (Second Edition, effective 1 January 2019) and comply with all statutory requirements and the charity's governing document.



**REFERENCE AND ADMINISTRATIVE DETAILS**

**FMA Trustees:**

Sister Pauline Clark	(Provincial Superior)
Sister Breda Byrne	(Provincial Vicar)
Sister Bernadette Cassidy	(Provincial Bursar & Councillor)
Sister Anne Frances McNamee	(Councillor – finished 31 August 2022)
Sister Gillian McCambridge	(Councillor – started 1 September 2022)

**Address:** 64 Dowhills Road  
Blundellsands  
Liverpool  
L23 8SP  
Tel: 0151 924 8212  
Facebook: Salesian Sisters UK

**Charity Registration No:** 250888  
**Charity Registered in** SC039657  
**Scotland No:**

**Solicitors:** Wrigleys Solicitors LLP  
19 Cookridge Street  
Leeds  
LS2 3AG

**Auditors:** Haysmacintyre LLP  
10 Queen Street Place  
London  
EC4R 1AG

**Bankers:** Barclays Bank plc  
Chertsey Branch  
Walton on Thames Group  
P O Box 193  
8/12 Church Street  
Walton on Thames  
KT12 2YW

**Governing Instrument:** Trust Deed dated 7 August 1962 and 6 September 1965, and as amended by  
Charity Commission Scheme dated 1 August 1997

**Objects:** Such charitable purposes as shall advance the religious and other charitable work of the Province of the Society, which includes England and Scotland, as the Trustees with the approval of the Superior shall from time to time, think fit.

**Investment Powers:** Under the Trust Deed there are no limitations on the Trustees' power of investment.





**TRUSTEES ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**INTRODUCTION**

The charitable trust is constituted by a Trust Deed dated 7 August 1962 and a Deed dated 6 September 1965 and its principal object is to promote the religious and other charitable work in the Province, carried out by the Society, the Institute of The Daughters of Mary Help of Christians (more familiarly known as “The Salesian Sisters of St John Bosco” or “Salesian Sisters”). A scheme dated 1 August 1998 widened the terms of the Trust Deed to “shall advance the religious and other charitable work of the Province of the Society which includes England”.

The Institute of the Daughters of Mary Help of Christians is an international religious congregation of Roman Catholic women governed by its own Constitutions. Worldwide it counts 11,535 members and is divided into 74 provinces. The Sisters serve in 1,363 Communities across 97 Nations. Since its foundation in 1872 it has been engaged in religious and other charitable work, particularly education and the development of the young. Its Generalate is located in Rome.

The accounts accompanying this report are the accounts of the charitable trust under which the assets of the Institute in the Province are held.

The Sisters are trained as members of the Institute. They receive the further education and training necessary to become professionally qualified to take part in the activities of the Province and are also given the opportunity to keep abreast of developments in their particular field of activity and to broaden their experience in both the religious and secular spheres.



**INVESTMENTS**

Per our investment managers, few investors will be sorry to see the end of 2022, with both bond and equity markets delivering meaningful negative returns. In a year which saw the US S&P 500 equity index fall by almost 20%, the portfolio found little protection from other assets, with for example, global government bonds falling by almost as much.

Russia’s invasion of Ukraine had far-reaching consequences. The resultant energy crisis and broader supply chain issues exacerbated pricing pressures that were already evident across the globe, whilst the higher interest rates required to tackle spiralling inflation proved a toxic combination which has led to falling global growth forecasts for 2023.

The portfolio has produced annualised returns in excess of 6% per annum, net of fees, since inception and we remain cautiously optimistic for 2023 and beyond as indications, as early as they may be, are encouraging and there is optimism that the worst of market declines are behind us.

The Sisters consider that the charity will continue as a going concern for at least one year after the date of signing the accounts.





TRUSTEES ANNUAL REPORT

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STRUCTURE, GOVERNANCE AND MANAGEMENT

In terms of Canon Law the Superior General and her Council, who reside in Rome, govern the Institute at an international level. They are elected every six years at a General Chapter – a meeting of representatives from every Province.

The Provincial and her Council govern the UK Province. The Provincial is appointed, for a period of six years, by the Superior General and her Council, after consultation with the members of the Province.



The Provincial appoints the Provincial Bursar, the Provincial Secretary and Council members after consultation with the Sisters of the Province. The General Council confirms the appointments, which are for a maximum of three terms of three years for councillors and four terms of three years for the bursar and secretary. The Provincial Council meets monthly. Any new appointees are fully briefed on the aims and objectives of the charity and receive information and training if required as to their responsibilities as a Trustee.

The day to day management of the charity's activities and the implementation of policies are delegated to appropriate members of the Province. There were seven Communities, until October 2022, but these are now reduced to six due to the ageing of Sisters and lack of personnel. Each community is led by a Community Leader who is appointed by the Provincial and her Council, the appointment being confirmed by the General Council.

There is also an appointed bursar in each community. She is responsible for the administration of the house in collaboration with the Community Leader and sends a copy of the main accounts to the Provincial Bursar each month. At the end of the year the main points of these accounts are included with the Province accounts and sent to the General Bursar in Rome.

The Provincial is required to visit each community at least once a year. During the year there is a system of accountability which operates throughout the Province so that the Provincial Council is kept aware of the progress and development of the ministries in which the Sisters of the Province are engaged.

The Superior General or her representative officially visits the Province every six years.

In terms of Civil Law the Charity, registered number 250888, is governed by a Trust deed dated 7 August 1962, amended in 1965 and 1998. The Trustees, who are all members of the Charity and of the Provincial Council (apart from the Provincial Bursar who is a Trustee by virtue of her office), are appointed by the Provincial who is also a Trustee.

Four members of the Provincial Council are Trustees and Directors of the custodian trustee company, FMA Trustees Ltd (Company number 854256), which is wholly owned, on a non-beneficial basis, by members of the Institute.

As members of the Institute, the Trustees are aware of the way the charity is administered. With the help of professional advisers and through attendance at seminars and conferences they update their knowledge of charity law and its requirements.





## TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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### Safeguarding

“In response to the needs of Children, Young People and Adults at Risk/Vulnerable Adults in today’s society, we, the Daughters’ of Mary Help of Christians (Salesian Sisters) in Great Britain, commit ourselves to providing a safe and caring environment where all those with whom we work are encouraged to develop their full potential as individuals created in the likeness of God.” (FMA Safeguarding Policy)

One Sister is the Safeguarding Lead for the Province in England and the Safeguarding Link in Scotland. The Safeguarding Lead liaises with and is supported by the Provincial. She also liaises with the Safeguarding departments of the Glasgow and Motherwell Diocese and with the newly established RLSS and CSSA in England

Since September 2020, the Safeguarding Lead and the Provincial have attended various webinars for the newly established RLSS and CSSA in England. The Safeguarding Lead, in person, and the Provincial, on-line, attended a day for Scotland entitled “Walking Together in Safeguarding”. The Safeguarding Lead has also ensured that all the Sisters, employees’ and volunteers’, DBS and PVG forms are up to date.

The Policy is undergoing its review, following the final recommendation of the IICSA and Elliott Reports. The Safeguarding Lead and the Provincial have continued to attend a series of zooms over the past year to follow the new process and have shared all of this with the Provincial Council for discussion and decision making. All members of the Provincial Council have completed an on-line safeguarding training with the NSPCC as Trustees.

As our Province has communities in England and Scotland, the Safeguarding Lead keeps up to date with the safeguarding laws and procedures for each nation. The general updating and training of the Province took place at the Provincial Assembly in July 2022. In the coming year, the Safeguarding Lead will visit all the communities to train them in the Standards and the Audit process

### Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operation and finances of the Trust, and are satisfied that systems are in place to mitigate exposure to major risks. The Trustees review the Provincial Risk Assessment Policy twice a year. It is addressed in the Provincial Action Plan and monitored regularly. The effects that Covid-19 has had on the charity are dealt with in a separate section later in this report. The Trustees have identified three areas of concern.

1. The Trustees are aware of the ageing profile of the membership and are taking positive steps to address this.
2. The performance of the investment portfolios is monitored on a monthly basis. Twice a year the Portfolio Managers attend a Trustees’ Meeting to address any concerns and to advise us on maximising our income.
3. Our property agents survey all our properties every two years and make recommendations in respect of maintenance. This has not happened this year because of Covid-19 and the Business Manager is working closely with communities on essential maintenance. All properties will be surveyed in Spring of 2023. In view of the changing face of the Province, the surveying of all properties will take place in 2023.

### Public Benefit

In setting the charity’s objectives, the Trustees have given due consideration to the Charity Commission’s guidance on public benefit. How the charity fulfils this obligation is covered in the sections below.

### Provincial Leadership

Throughout the year, Sisters and Co-workers share the responsibility of carrying forward the Vision and Mission of the Province. Our Mission is grouped into areas: Youth Pastoral, Formation, Social Communications, Missions, Safeguarding and Salesian Family. Following our General Chapter and the Provincial Assembly in July, we are continuing a process of evaluating how we deliver this to the Province.

### Key Management Personnel

The key management personnel are the Provincial, Provincial Secretary and the Provincial Bursar. These members forego remuneration for the benefit of the charity. As a result there is no policy for setting pay. Salaries are renewed annually for the 4+ staff employed.





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FMA Provincial Vision  
2021-2027

*"With Mary, be a Life-Giving Presence"  
At the Heart of Today's World*

Charity's Objects

The Charity's objects are such charitable purposes as shall advance the religious and other charitable work of the Province of the Society, which includes England and Scotland, as the Trustees with the approval of the Superior shall from time to time, think fit.

Objectives, Strategies and Activities

The charity's principal activities are to:

1. Provide education especially for disadvantaged young people
2. Relieve poverty
3. Provide human resources, building and services to local charities
4. Support and provide for its members

Grants Policy

The charity is not a grant making charity, but makes some grants solely to its associated Charity (VIDES).







TRUSTEES ANNUAL REPORT

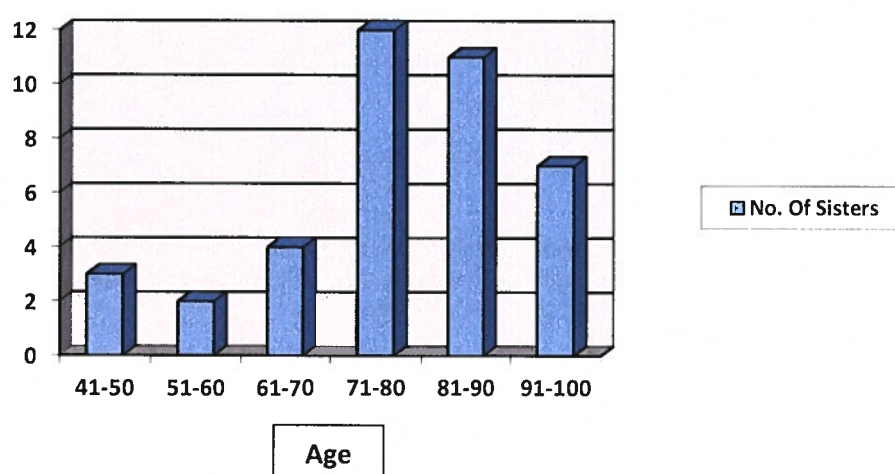
FOR THE YEAR ENDED 31 DECEMBER 2022



ACHIEVEMENTS AND PERFORMANCE FOR PUBLIC BENEFIT DURING THE YEAR 2021

❖ SUPPORTING MEMBERS OF THE PROVINCE

In the year to 31 December 2022, the Salesian Sisters continued to support the members of the Institute in the Province of Great Britain. The number of Sisters in the Province at 31 December 2022 was 39 (2021: 39). Of these 3 are 41 – 50; 2 are 51 – 60; 4 are 61 – 70; 11 are 71 – 80; 10 are 81 – 90 and 7 are over 90 years. The average age is 75.4 years.



In common with many religious orders, the Sisters are growing older and new members are few.

The Province has both moral and legal obligations to provide for its members, who do not have resources of their own, having covenanted their income to the Charity. They have all spent a significant part of their lives working with the young and the disadvantaged. As the Sisters become older, the cost of caring for them increases.

Our house in Cowley is designated for the care of the sick and elderly and is managed by St John of God Hospitaller Services, with full-time employed carers. Some Sisters are still being cared for in their local communities.

Over the coming years the Trustees expect more Sisters to need specialised care. This will have an impact on the work, property requirements and finances of the Province.

During the year the Trustees have given consideration to this situation, and the retirement fund is being built up to provide for the future. There is ongoing work on properties in order to make them more suitable for our ageing communities and the needs of the Mission.

The Trustees aim to enable Sisters to continue with their ministries, living in community houses as long as possible.





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Education – formal and informal



Education and development, especially of disadvantaged young people, have always been the main objectives of the Salesian Sisters.

Due to the changes in formal education, the declining numbers joining the Province and the ageing of our present membership, the Salesian Sisters changed the mode of their involvement in both secondary and primary schools, as circumstances required.

One Sister continues to teach in a Catholic maintained school, where she is able to emphasise the Christian, Catholic message. One Sister works as a youth worker and another as a counsellor & play therapist. Three Sisters are school governors. After many years

employed in schools, several Sisters work in a voluntary capacity in schools.

We are following the development of the Religious Orders in Education discussions with particular interest in the continuation of our charism within the school of which we are trustees.

Apart from schools we continue our educative mission to children and young people in non-formal education in various projects adapted to the needs of young people today. We continue to work in youth clubs, parish catechetics, volunteering and music ministry. There is growing involvement in parish and diocesan ministry.

The Sisters are actively engaged with young people and others in the following locations: Battersea, Beckenham, Blundellsands, Cowley, Croxteth, Easterhouse and Newlands.



❖ BATTERSEA, LONDON

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❖ BATTERSEA, LONDON

In **Battersea**, since the refurbishment of the property, the Mission of Hospitality has developed at a very notable rate. Accommodation is now provided for students (young adults and FMA) to come and study/learn English. Several Sisters have also availed of the opportunity to use the house for private retreats. We have given the opportunity for about 12 sisters to enjoy retreats, holidays or breaks.

In solidarity with our international institute this community welcomes and supports our Sisters who come to this country to learn English.

One Sister is a Parish Catechist for First Holy Communion and a visiting Eucharistic & Minister Reader in the Parish. One Sister is the Local Delegate for the Streatham Co-operators.





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❖ **BECKENHAM, LONDON**

The main Mission of the Community is providing a home for destitute Asylum seeking women. This year there were four, one from the Democratic Republic of Congo, one from Burkina Faso one from the Ivory Coast and one from Ghana. However, in July, after consultation and discussion, it was decided to close the project due to a shortage of personnel. At this point two of the women had received leave to remain in the UK. The project and the community closed in October 2022 but we continue to offer some financial support to the Housing Justice Charity.

❖ **BLUNDELLSANDS, LIVERPOOL**

This is the Provincial House. The administration of the Province is conducted here.

One Sister continued to work on the organisation of the Archival Centre until July 2022. This property allows for Provincial gatherings and a place for holidays and breaks for our Sisters, family, friends and others. The Mission of this Community is also hospitality.

One Sister is a member of the Governing Body of St John Bosco Arts College.

One Sister works voluntarily in **All Saints Catholic Primary School, Bootle** and is a catechist and support worker in the local parish of St. Joseph. Since September 2022, one Sister volunteers one day a week at the Irenaeus Centre for Spirituality and Outreach in Waterloo.



❖ **COWLEY, OXFORD**

Two Sisters volunteer in **Our Lady's RC Primary School**. The staff and pupils visit the house regularly for pastoral and spiritual support, and support the Youth Club. One Sister is the link for Salesian Schools Network.

One Sister continues to volunteer in Grey Friars Secondary School.

One Sister was a Governor at **Our Lady's RC Primary School** until August 2022.

One Sister is the local Delegate for the Co-operators' Group.



This is the Community where our sick and elderly Sisters receive appropriate care. It is staffed with a team of carers who are now employed and managed by St John of God Hospitaller Services. The level and quality of the service provided has been outstanding and had a significant impact, not only on our staff, but on the lives of our sisters.

The **Mornese Centre** which, with the help of benefactors, the Sisters had built on their land is used regularly for a number of activities which benefit the local community. These include, among others, Junior Youth Club and Marriage Encounter. The facilities are also used by the school for conferences, meetings and retreat days. The Centre is run by its own committee with two Sisters as members.





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❖ CROXTETH, LIVERPOOL

**St John Bosco Arts College, Croxteth** is a Catholic Voluntary Aided Girls' Comprehensive School in a deprived area of the city. The Salesian Sisters are the Trustees, owning the land and buildings. A new building, which meets current needs, was officially opened in July 2015. The number on roll is currently 1,078.

The school has a lay head teacher. One Sister is employed in the school, on a part time basis, as a Youth Worker. Our Youth Worker offers ongoing pastoral support to pupils both on a one-to-one and group setting basis. One Sister is on the Governing Body of the Arts College.

One Sister is employed in the Laura Vicuna Centre of the College where she gives one-to-one support to students with social and emotional needs.

She has completed her diploma and is a qualified Play and Creative Arts Therapist which she offers to the students as well as Counselling.

One Sister is a member of the Parish Council at Our Lady Queen of Martyrs.

One Sister is a Parish Catechist for Confirmation. One sister teaches guitar and leads the music group in the local parish.

One Sister works on a voluntary basis in a local community centre and since September one sister works on a voluntary basis at spirituality centre.

One Sister was responsible for the Provincial Archives until July 2022.

From September 2022 one sister is the Provincial Bursar.

One Sister is the Youth Ministry Co-ordinator for the Province.



VIDES UK has its office and meeting room in the community house. A Sister is the trustee and works without remuneration. Another Sister is on the Executive Committee. Its activities include youth leadership training, running holiday schemes in needy areas in Britain and short and long-term voluntary work overseas. VIDES volunteers from the UK and abroad come to live and work, sharing in community life as part of the Outreach Development Team. The Community offers hospitality for many meetings and events throughout the year. One Sister visits different nursing homes in the local area to take Communion and visit the sick.







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❖ **EASTERHOUSE, SCOTLAND**

One Sister taught part-time in a local primary school supporting immigrant children in language skills until the end of June 2022.

One Sister is a delegate for the local co-operators group.

One Sister co-ordinates the appeals for our Missions in England/Wales and Scotland.

One Sister volunteers in a local primary school, St Benedict's.

One Sister gives a short talk on social media every week and is also the local delegate for the co-operators group in Milton, Glasgow

One Sister is the Provincial delegate for the co-operators.

From September 2022, the Sisters of the URSpace project re-located to this community but continue to operate URSpace from Newlands. This Mission consists of outreach work to schools, parishes and youth groups to provide opportunities for the young people to explore and deepen their faith and training for the volunteers in Salesian Spirituality and youth work skills.



From September 2022, one Sister is responsible for our Provincial Social Network sites, a member of Salesian Schools Team and a member of Vocations Scotland Team.

One Sister joined the community in September 2022 and she is part of the English Translation Group for our congregation.

One Sister joined the community in November 2022 with the specific remit of contacting the local schools to find openings to do some clinical hours and to explore possibilities for her work as a counsellor for teenagers when she has completed her diploma. This Sister is also involved in local mission to the young people.

One Sister is an active member of several national and international academic forums dealing with the history of women in religious and is working on the publication of the early history of the Daughters of Mary Help of Christians (Salesian Sisters) in Britain and Ireland.

❖ **NEWLANDS, GLASGOW**

The mission of this community is "The UR Space Project". Sisters and Volunteers form the Community and are fully involved in this.

This Mission consists of outreach work to schools, parishes and youth groups to provide opportunities for the young people to explore and deepen their faith and training for the volunteers in Salesian Spirituality and youth work skills.



One Sister is responsible for our Provincial Social Network sites.

One Sister is a member of Salesian Schools Team.

One Sister is our representative for CRS (Conference of Religious in Scotland).

One Sister is Provincial Bursar.

One Sister is a member of Vocations Scotland Team

From June 2022, the Newlands community hosted a Ukrainian family (Mum, Dad and three children) through the Government Homes for Ukrainians Project.



From September 2022, the community joined the Easterhouse community and the URSpace project continued to use Newlands as a base for their resources and planning work.

## INSTITUTE OF THE DAUGHTERS OF MARY HELP OF CHRISTIANS OTHERWISE SALESIAN SISTERS OF ST JOHN BOSCO

### TRUSTEES ANNUAL REPORT

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#### ❖ SUPPORT FOR WORK OVERSEAS

As part of an international institute, the British Province has many links overseas. During this year the Province has sent financial support to our nominated Missions in Congo, Haiti, Ethiopia & Kenya.

Various activities were organised through the centres in Britain in support of the institute's work abroad. Donations were received and passed on through the Central Office in Rome thus avoiding administrative costs. The communities also welcome young women from abroad who come to study English.

#### ❖ PROPERTY

As a support to Catholic education, the Province has made available school buildings and land at little or no rent at Cowley and Croxteth.

#### ❖ UK VISAS AND IMMIGRATION – HOME OFFICE

We, the Daughters of Mary Help of Christians (Salesian Sisters), are licensed with the above Authority for Tier 2 and Tier 5. This means we can sponsor Religious Workers and Charity Workers from outside the UK. Applications for the appropriate Certificates of Sponsorship will be made for Volunteers and Religious Workers wishing to come to the UK whilst living in one of our Communities. We have also achieved Settled Status for all the European Sisters within our Province.

In January 2022, Sr Rosalie Mulomb returned to her Community in the Congo after her Visa expired. She failed to pass her English examination to come back to the Province on Tier 2. Since then, the Beckenham Community has closed which means that Sr Rosalie will not return but will work in her own Province.











## PROJECTS & CHARITIES SUPPORTED BY SALESIAN SISTERS



VIDES UK has, at its heart, the training and development of volunteers (17+) to work with children and young people at home and abroad. It offers a variety of different Salesian Projects. The volunteers work in areas of social disadvantage and high unemployment. Through VIDES Hangout, training and formation are also offered to Young Leaders (age 14-16). This year VIDES UK began a new Project "Anima". This is a week-long residential project which offers leadership training to potential new volunteers. Sr AnneFrances McNamee is a director of VIDES.



UR Space is a Salesian Outreach Project set up by the Salesian Sisters, offering Gap Year Students (17+) the possibility to live in a Salesian Christian Community and work with children and young people to explore and deepen their faith. Young people are at the heart of this project and the training and formation of the Volunteers is central to the mission of this Gap Year experience.

### Beckenham Project: Hosting Destitute Asylum Seekers

The Beckenham Project was set up in response to the refugee and immigration crisis that swept across Europe. The vision of this new mission is to create a home together to welcome, support and accompany destitute refugee women through our Salesian Presence. They will do that by:

- being open to difference and respecting one another
- working collaboratively with Housing Justice and other Agencies supporting Asylum Seekers
- making time to pray, reflect and revisit the vision and mission

After much prayer and reflection discernment, it was decided that we could no longer sustain this project. This was a difficult decision to make. The Beckenham project finished in October 2022 due to lack of personnel. We are continuing to support two of the ladies via Housing Justice.



### Association of Salesian Co-operators

The Association of Salesian Co-operators is composed of men and women who follow the spirit of the founder of the Salesian movement, St. John Bosco, sharing with the Salesian Fathers and the Salesian Sisters the same charism within the Church. They work particularly for the good of young people, helping to build up the community in their local areas, working in the mission of the Sisters wherever possible. Many work in schools, parishes and outreach projects, making a real impact on the lives of the poor and especially of poor and disadvantaged children and young people with a particular focus on the family. In each Centre, originally established by the Salesian Sisters, a Sister is appointed as the Delegate, attends their meetings and offers ongoing Formation.





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SPOTLIGHT



As a charity supported by the Salesian Sisters and with 1 FMA as Director, VIDES UK has at its heart the training and development of volunteers (17+) to work with children and young people at home and abroad. It offers a variety of different Salesian Projects. Over the last few years VIDES UK has aimed to provide focused training and opportunities for development for young people who were not yet 17.

In 2017, VIDES UK launched a new project within our organisation called Hangout. The project was designed to spot young people who had huge potential of being great youth leaders, but were not yet old enough to volunteer on our camps and projects. Since then, we have been looking out for young people on our projects who display all the qualities it takes to be a dedicated VIDES volunteer and have successfully recruited

and retained many young leaders who have progressed through our young leader programme and now take leading roles within our projects as VIDES volunteers. We know that we have great links with schools and community leaders across the UK and wanted to reach out a little further to find fantastic young people who would blossom given the opportunity to try something new and be given an active experience of the role of a volunteer.

2022 saw the launch of VIDES Anima – a new project designed to give young people, aged 13-16, a platform to shine as young leaders. Anima, meaning ‘soul’, is our new approach in tackling important issues that our young people face in the world today. One of the fundamental aims within VIDES is to fuel a generation of change. We believe each young person is a protagonist in their own story and want to give them the tools they need to become Active Citizens, making changes within their communities that will benefit the wider world and our global family.



Anima was a week-long residential project which ran twice (April and August) in 2022. Young people from around the UK came together in Pentrenant Hall, Wales and participated in workshops in the areas of Plastic Pollution, Safe Water, Climate Change and Youth Mental Health. This led to the young people creating their own campaigns for change linked to the topics they felt most passionate about. They shared these campaigns in their local schools, through VIDES UK’s Social Media and by delivering speeches, dramas and songs to our invited panel of Salesian Sisters.

The young people also had many opportunities to meet cultural, geographical and social diversity as they worked on groups with

other young people from around the UK; they participated in organised recreations and team games. They were also encouraged to own their own leadership in many ways, from participating in the project evaluation to electing our very first VIDES Youth Council made up of young people who participated in both weeks of Anima. This Youth Council represents all the young people involved in VIDES projects and act as an advisory group to our team in order to ensure what we prepare and deliver to our young people stays current, fresh and relevant.

Anima has been a great addition to the work of VIDES UK and the many young people who are involved give us great hope for the future of the charity and the Salesian charism.





**Mother Chiara's Visit to the Province 23<sup>rd</sup> October – 2<sup>nd</sup> November 2022**



Mother Chiara Cazzuola, Superior General of the FMA Salesian Sisters came to visit the Province and be with the Sisters at this time of needed change of our communities and mission. The change is to help us respond to the needs of young people today. This was her first visit to the UK and during these days she visited each community. Mother Chiara was able to spend time with each sister and to meet with some of our co-workers.





**TRUSTEES ANNUAL REPORT**

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**FINANCIAL REVIEW**

The charity income of £881,698 in 2022 (2021: £869,748) and expenditure of £1,444,795 (2021: £1,323,969) resulted in net expenditure before net gains on investments in the year of £563,097 (2021: £454,221).

**Financial Dependence**

The Institute underpins the finances of the Province.

During the year the Sisters have received some small sums from benefactors for their work. Unless the donor states a specific use for such offerings they are credited to the General Fund to enable the Sisters, as part of their commitment to education, to subsidise educative events, with related travel and accommodation costs, for young people.

The Charity has links with VIDES UK which was set up by the Salesian Sisters. The Trustees of the Salesian Sisters do not form the majority of Trustees of this Charity, which is not in the direct control of the Salesian Sisters. The Charity made an annual donation to VIDES UK of £10,000.

*VIDES UK* - Charity number 1166876 - promotes training and development of young people for voluntary service at home and abroad. VIDES UK incorporated as VIDES UK (CIO) on 1 July 2017.

**Reserves Policy**

At 31 December 2022 the Charity's net assets stood at £12.92m (2021: £14.2m). Of this, £7.12m (2021: £7.30m) represents properties and related capital commitments required for the continuing work of the charity. These cannot be realised without undermining the charity's activities and a designated fund exists to reflect this requirement. Funds of some £5.69m (2021: £6.85m) have also been designated in respect of the charity's on-going commitment to provide for the care of the Congregation's members. The Trustees estimate that a fund in excess of this sum will be required to provide fully for members. We are keeping in mind that the recommended amount needed in reserve for each Sister is in the region of £125,000, increasing to £225,000 if residential or nursing care is required.

The balance in General funds is £Nil (2021: nil). The sisters continually monitor financial performance and will draw down on designated funds to fund ongoing expenditure if regular income streams are insufficient in the short term. The Trustees will continue to look to ways to build up its general funds in future years.

**Investment Powers, Policy and Performance**

In accordance with the trust deed, the Trustees have the power to invest in such stocks, shares, investments and property in the UK as they see fit.

They have also allocated sums to an internal retirement fund placed with Barclays Wealth. This fund amounted to £6.33m on 31 December 2022, a decrease of 10% during the year. Given the level of risk the Trustees are willing to undertake; the returns are satisfactory when compared to market movements.

**FUTURE PLANS AND COMMITMENTS**

- Restructuring our communities to maximise potential for life giving mission to the young
- Maintenance and modification of our properties for our mission to the young
- Grants to Associated Charities
- Car and equipment replacements
- Sabbatical/training for mission
- Formation of members
- Development of Youth Pastoral Ministry
- Implementation of the XXIV General Chapter





**TRUSTEES ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**FUNDRAISING**

The charity manages its own fundraising activities and does not employ the services of professional fundraisers. We do not engage in cold-calling, door to door or street fundraising. The charity is therefore not registered with the Fundraising Regulator.

No complaints about fundraising activities have been received during the year. The charity has policies in place to protect vulnerable donors.

The trustees are of the opinion that the charity's overall fundraising performance was good and was conducted in fully accordance with the above principles.

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

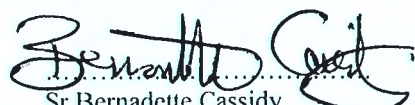
The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees of the charity 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 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 Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, 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 assume that this basis applies.

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 with the Trust Deeds dated 7 August 1962 and 6 September 1965. 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.

Approved by the Trustees on 2 June 2023 and signed on their behalf by:

  
Sr Bernadette Cassidy  
Trustee



## INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF SALESIAN SISTERS OF ST JOHN BOSCO

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### Opinion

We have audited the financial statements of Salesian Sisters of St John Bosco for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of the charity's net movement in funds for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### Basis for opinion

We have been appointed as auditor under section 144 of the Charities Act 2011, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

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

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

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

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charity; or
- sufficient and proper accounting records have not been kept; or
- the charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.



## **INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF SALESIAN SISTERS OF ST JOHN BOSCO**

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### **Responsibilities of trustees for the financial statements**

As explained more fully in the trustees' responsibilities statement set out on page 16, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### **Auditor's responsibilities for the audit of the financial statements**

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

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:

Based on our understanding of the charity and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to compliance with employment law and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to the recognition of income from legacies and donations. Audit procedures performed by the engagement team included:

- Inspecting minutes of Trustees' meetings;
- Reviewing calculations for depreciation including reviewing estimated useful economic lives;
- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Reviewing valuations of investments; and
- Challenging assumptions and judgements made by management in their critical accounting estimates. The only significant critical area subject to judgement or estimation in these accounts is the estimated useful lives of fixed assets.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements 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.

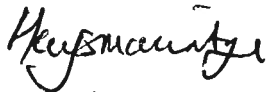


**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF  
SALESIAN SISTERS OF ST JOHN BOSCO**

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**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. 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's trustees as a body for our audit work, for this report, or for the opinions we have formed.



Haysmacintyre LLP  
Statutory Auditors

10 Queen Street Place  
London  
EC4R 1AG

...2 June.....2023

Haysmacintyre LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006



**INSTITUTE OF THE DAUGHTERS OF MARY HELP OF CHRISTIANS  
OTHERWISE SALESIAN SISTERS OF ST JOHN BOSCO**



**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Designated Funds				2022 £	2021 £
		General Funds £	Property Fund £	Retirement Fund £	Restricted Fund £		
<b>INCOME FROM:</b>							
Investments	1	168,899	-	-	-	168,899	159,474
<i>Charitable activities</i>							
Sisters' Salaries and Pensions		688,695	-	-	-	688,695	569,412
Donations		24,029	-	-	-	24,029	134,844
Other income		75	-	-	-	75	6,018
<b>Total</b>		<b>881,698</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>881,698</b>	<b>869,748</b>
<b>EXPENDITURE ON:</b>							
<i>Charitable activities:</i>							
Support of members and their ministry		1,243,553	171,175	-	-	1,414,728	1,286,649
Missions and charitable giving		30,067	-	-	-	30,067	37,320
<b>Total</b>	2	<b>1,273,620</b>	<b>171,175</b>	<b>-</b>	<b>-</b>	<b>1,444,795</b>	<b>1,323,969</b>
<b>Net (expenditure)/income before gains/ on investments</b>		<b>(391,922)</b>	<b>(171,175)</b>	<b>-</b>	<b>-</b>	<b>(563,097)</b>	<b>(454,221)</b>
Net gains on investments		-	-	(761,589)	-	(761,589)	674,491
<b>Net (expenditure)/income</b>		<b>(391,922)</b>	<b>(171,175)</b>	<b>(761,589)</b>	<b>-</b>	<b>(1,324,686)</b>	<b>220,270</b>
Transfer between funds	4	391,922	-	(391,922)	-	-	-
<b>Net movement in funds</b>		<b>-</b>	<b>(171,175)</b>	<b>(1,153,511)</b>	<b>-</b>	<b>(1,324,686)</b>	<b>220,270</b>
<b>Reconciliation of funds</b>							
Fund Balances brought forward		-	7,276,530	6,847,682	117,051	14,241,263	14,020,993
<b>Fund Balances carried forward</b>		<b>-</b>	<b>7,105,355</b>	<b>5,694,171</b>	<b>117,051</b>	<b>12,916,577</b>	<b>14,241,263</b>

There were no recognised gains and losses other than those included above.

All of the charity's activities during the above two financial years derived from continuing activities.

The accompanying notes form part of these accounts.





**BALANCE SHEET**

**AS AT 31 DECEMBER 2022**

	Notes	£	2022	£	£	2021	£
<b>FIXED ASSETS</b>							
Tangible fixed assets	5			7,124,636			7,303,432
Investments	6			6,332,680			6,964,918
				<u>13,457,316</u>			<u>14,268,350</u>
<b>CURRENT ASSETS</b>							
Debtors	7	60,407			70,730		
Cash at bank and in hand	8	253,277			706,787		
				<u>313,684</u>		<u>777,517</u>	
<b>CREDITORS:</b> Amounts falling due							
Within one year	9	(854,423)			(804,604)		
				<u>(540,739)</u>		<u>(27,087)</u>	
<b>NET CURRENT LIABILITIES</b>							
<b>NET ASSETS</b>				<u>12,916,577</u>		<u>14,241,263</u>	
<b>FUNDS</b>							
Unrestricted Funds			-				-
Designated Funds:	10						
- Retirement Fund		5,694,171			6,847,682		
- Property Fund		7,105,355			7,276,530		
				<u>12,799,526</u>		<u>14,124,212</u>	
Restricted Funds	10			117,051		117,051	
				<u>12,916,577</u>		<u>14,241,263</u>	

The financial statements were approved and authorised for issue by the Board of the Trustees on 2 June 2023 and were signed below on its behalf by:

Sr Bernadette Cassidy  
Trustee

The accompanying notes form part of these accounts.



INSTITUTE OF THE DAUGHTERS OF MARY HELP OF CHRISTIANS  
OTHERWISE SALESIAN SISTERS OF ST JOHN BOSCO



STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	£	£
<b>Cash flows from operating activities:</b>		
<i>Net cash provided by (used in) operating activities</i>	(493,058)	(561,454)
<b>Cash flows from investing activities:</b>		
Dividends, interest and rents from investments	168,899	159,474
Proceeds from the sale of property, plant and equipment	-	6,991
Purchase of property, plant and equipment	-	(23,000)
Proceeds from sale of investments	962,525	3,748,503
Purchase of investments	(997,492)	(3,464,384)
<b>Net cash provided by investing activities</b>	133,932	427,584
<b>Change in net cash in the reporting period</b>	(359,126)	(133,870)
<b>Net cash at the beginning of the reporting period</b>	782,388	916,258
<b>Net cash at the end of the reporting period</b>	423,262	782,388

Reconciliation of net movement in funds to cash flow from operating activities

	2022	2021
	£	£
<b>Net movement in funds</b>	(1,324,686)	220,270
<b>Adjustments for:</b>		
Depreciation charges	178,796	186,712
Gains on investments	761,589	(674,491)
Dividends, interest and rents from investments	(168,899)	(159,474)
Gain on the sale of fixed assets	-	(5,918)
Decrease in debtors	10,323	27,961
Increase/(decrease) in creditors	49,819	(156,514)
<b>Net cash provided by (used in) operating activities</b>	(493,058)	(561,454)
<b>Analysis of net debt</b>		
Cash in hand	253,277	706,787
Other short term cash equivalents	169,985	75,601
<b>Total net debt</b>	423,262	782,388





**ACCOUNTING POLICIES**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**General Information**

The Charity is registered in England and Wales (charity no: 1165097) and Scotland (charity no: SC039657). The Charity's principal office address is 19 Trinity Road, Bootle, Liverpool, L20 7BD. 64 Dowhills Road, Blundellsands, Liverpool, L23 8SP.

The Charity is a Public Benefit Entity.

**Basis of accounting**

The accounts (financial statements) have been prepared under the historical cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice for Charities (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Going Concern**

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 for the foreseeable future. Given the charity's level of reserves available at the year end, the Trustees consider that the charity has adequate resources to continue in operational existence for the foreseeable future. Investments are expected to continue to provide an income although this may be diminished in the immediate future with the current situation. However, Investments assets are sufficient enough to finance the activities of the charity if need be. Accordingly, the financial statements have been prepared on a going concern basis.

**Income**

All income is recognised once the charity has entitlement to income, it is probable that income will be received and the amount of income receivable can be measured reliably. Investment income consists of interest receivable and is accounted for on an accruals basis.

**Sisters' Salaries and Pensions**

Sisters' salaries and pensions are received under deeds of covenant and are stated inclusive of income tax but net of any deductions for social security payments and contributions to occupational pension schemes.

**Legacies and Donations**

Legacies and donations are recognised when receivable or when the Charity becomes legally entitled to them. Receipts of property, investments or other gifts in kind are included at market value at the time of receipt.

**Expenditure**

Charitable expenditure consists of all expenditure relating to the objects of the Charity. All costs are directly attributable to the activities under which they have been analysed.

Governance costs include expenditure on the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements. Governance cost is allocated in line with support costs.

Irrecoverable VAT is included with the category of expense to which it relates.

**Leases**

Payments under operating leases are charged to the Statement of Financial Activities on a straight line basis over the life of the lease.

**Tangible Fixed Assets**

Freehold land and buildings owned at 1 January 1997 are stated at their estimated Existing Use Value. The valuations are based on a report prepared by Playle & Company purely for the purposes of providing a value for inclusion in the Charity's accounts. Subsequent additions are capitalised at cost.

Certain school properties owned in the name of the Trustees are occupied and run by independent charities in the form of Voluntary Aided Schools. There are significant legal restrictions on the disposal of these properties under Education legislation. The Trustees consider their ownership to be in the nature of a custodianship of the assets and they are therefore not capitalised in the financial statements. Details of these properties are set out in the notes to the accounts. Other tangible



fixed assets over £500 are capitalised at cost.





**ACCOUNTING POLICIES (continued)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Tangible Fixed Assets (continued)**

Depreciation is calculated by the straight-line method to write off the cost/value, less anticipated residual value, over the expected useful lives of assets as follows:

Freehold buildings	50 years
Leasehold buildings	50 years or the term of the lease if under 50 years
Furniture and equipment	5 years
Motor vehicles	4 years
Building under construction is not depreciated.	

**Designated funds**

These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or prospects. Further details of the designated funds are shown in Note 9 to the accounts.

**Investments**

Quoted investments are valued at their market value on the balance sheet date. Changes in market value are reflected in the Statement of Financial Activities.

**Realised gains and losses**

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated as the difference between sale proceeds and opening market value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (purchase date if later). There were no realised gains and losses in the year.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Employee benefits**

- **Short term benefits**  
Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.
- **Employee termination benefits**  
Termination benefits are accounted for on an accrual basis and in line with FRS 102.

**Pensions**

The Charity operates a personal pension plan for staff which is a defined contribution scheme and contributions are accounted for as a charge to the SOFA in the period to which they related.

**Critical accounting estimates and judgements**

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

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



judgement or estimation in these accounts is the estimated useful lives of fixed assets.





NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1. INCOMING	2022 £	2021 £
Investment income arising from:		
Bank deposits and Quoted investments	168,899	159,474

2. EXPENDITURE

	Staff Costs £	Depreciation £	Governance Costs £	Other £	Total 2022 £	Total 2021 £
<i>Charitable activities:</i>						
Support of members and their ministry	120,580	178,796	31,558	1,083,794	1,414,728	1,286,649
Mission and charitable giving	-	-	-	30,067	30,067	37,320
	<u>120,580</u>	<u>178,796</u>	<u>31,558</u>	<u>1,113,861</u>	<u>1,444,795</u>	<u>1,323,969</u>

*Comparative analysis*

					Total 2021 £
<i>Charitable activities:</i>					
Support of members and their ministry	88,144	186,712	23,254	988,539	1,286,649
Mission and charitable giving	-	-	-	37,320	37,320
	<u>88,144</u>	<u>186,712</u>	<u>23,254</u>	<u>1,025,859</u>	<u>1,323,969</u>

Included in Governance costs

	2022 £	2021 £
Auditor's remuneration (net of VAT)		
- Audit	14,700	12,800
- Other services	3,775	3,150

**Staff Costs**

Wages and salaries	81,432	79,527
Redundancies	30,000	-
Social Security costs	7,304	6,822
Pensions	1,844	1,795
	<u>120,580</u>	<u>88,144</u>

The average monthly number of employees per headcount in the year was 4 (2021: 5).

No employees earned more than £60,000 during the year (2021: Nil).

The key management personnel are the Provincial, Provincial Secretary and the Provincial Bursar. These members forgo remuneration for the benefit of the charity. As a result, there is no policy for setting pay.





NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

3. TRANSACTIONS WITH TRUSTEES AND RELATED PARTY TRANSACTIONS

The trustees of the Charity are also members of the Society and as such have taken vows of poverty under which they have renounced all personal rights to income and capital. The Charity provides for the essential needs of all members of the Society within the Province. The living costs of the four trustees are therefore borne by the Charity. None of the Trustees received any remuneration or other benefits in connection with their duties as Trustees during the year.

There were no other related party transactions during the year (2021: Nil).

4. TRANSFERS BETWEEN FUNDS	2022 £	2021 £
General Funds	391,922	339,043
Designated Funds:		
Retirement Fund – further amounts (deducted)/added in the year		-
Property Fund - net funds allocated in the year	(391,922)	(339,043)
	<u>-</u>	<u>-</u>

See Note 10 for further details on the movement in funds.

5. TANGIBLE FIXED ASSETS

	Freehold land & Buildings £	Leasehold Buildings £	Furn & Equipment £	Motor Vehicles £	Total £
<b>COST OR VALUATION</b>					
At 1 January 2022	6,983,382	2,082,557	50,742	144,611	9,261,292
Additions	-	-	-	-	-
<b>As at December 2022</b>	<u>6,983,382</u>	<u>2,082,557</u>	<u>50,742</u>	<u>144,611</u>	<u>9,261,292</u>
<b>DEPRECIATION</b>					
At 1 January 2022	1,480,613	308,795	46,777	121,675	1,957,860
Charge for the year	129,524	41,651	2,893	4,728	178,796
<b>At 31 December 2022</b>	<u>1,610,137</u>	<u>350,446</u>	<u>49,670</u>	<u>126,403</u>	<u>2,136,656</u>
<b>NET BOOK VALUE</b>					
At 31 December 2022	<u>5,373,245</u>	<u>1,732,111</u>	<u>1,072</u>	<u>18,208</u>	<u>7,124,636</u>
At 31 December 2021	<u>5,502,769</u>	<u>1,773,762</u>	<u>3,965</u>	<u>22,936</u>	<u>7,303,432</u>

Apart from a small proportion used for management and administrative purposes, all fixed assets are held for charitable purposes. There are also school properties registered in the names of the Trustees. As all rights and obligations in respect of these properties have effectively been transferred to the Governors of the schools, the Trustees consider their ownership to be in the nature of a custodianship of the assets and they have therefore not been capitalised. These properties are: -

St John Bosco Arts College, Croxteth, Liverpool. In 2013, part of the College land was sold by the charity to the Local Authority under a leasehold agreement. The charity has a reversionary interest which can be exercised for a consideration of £10 at the end of the lease period. Land used as play area by Our Lady's School, Cowley. These schools are being maintained by the Local Education Authority.





NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

6. INVESTMENTS

	2022 Quoted £	2021 Quoted £
Balance at 1 January 2022	6,889,317	6,498,945
Additions	997,492	3,464,384
Disposals	(962,525)	(3,748,503)
Net gains on revaluation	(761,589)	674,491
<b>Balance at 31 December 2022</b>	<b>6,162,695</b>	<b>6,889,317</b>
Cash held for reinvestment	169,985	75,601
<b>Balance at 31 December 2022</b>	<b>6,332,680</b>	<b>6,964,918</b>
<b>Cost at 31 December 2022</b>	<b>6,067,158</b>	<b>5,919,000</b>

7. DEBTORS

	2022 £	2021 £
Prepayments and accrued income	15,000	14,906
Sundry debtors	45,407	55,824
	<b>60,407</b>	<b>70,730</b>

8. CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash at bank and in hand	253,277	706,787

9. CREDITORS

	2022 £	2021 £
Other creditors	774,783	774,370
PAYE/NIC	-	1,679
Accrual	79,640	28,555
	<b>854,423</b>	<b>804,604</b>

10. MOVEMENT IN FUNDS

	General Fund £	Property Fund £	Retirement Fund £	Restricted Fund £	Total 2022 £
Funds as at 1 January 2022	-	7,276,530	6,847,682	117,051	14,241,263
Net (expenditure)/income	(391,922)	(171,175)	-	-	(563,097)
Net gains on investments	-	-	(761,589)	-	(761,589)
Transfers between funds	391,922	-	(391,922)	-	-
<b>Funds at 31 December 2022</b>	<b>-</b>	<b>7,105,355</b>	<b>5,694,171</b>	<b>117,051</b>	<b>12,916,577</b>





NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

10. MOVEMENT IN FUNDS (continued)

Comparative movements in funds	General Fund £	Property Fund £	Retirement Fund £	Restricted Fund £	Total 2021 £
Funds as at 1 January 2021	61,054	7,447,705	6,512,234	-	14,020,993
Net (expenditure)/income	(400,097)	(171,175)	-	117,051	(454,221)
Net gains on investments	-	-	674,491	-	674,491
Transfers between funds	339,043	-	(339,043)	-	-
<b>Funds at 31 December 2021</b>	<b>-</b>	<b>7,276,530</b>	<b>6,847,682</b>	<b>117,051</b>	<b>14,241,263</b>

**Designated funds**

The trustees have designated funds out of the unrestricted funds for specific purposes as follows:-

**Property Fund**

In order to fulfil its charitable objectives the charity needs a number of properties. These properties, although they are unrestricted assets cannot be realised without undermining the charity's work and the trustees therefore feel that it is appropriate to reflect the investment in properties.

**Retirement Fund**

A fund has been designated in respect of the charity's commitment to provide for the retirement and care in old age and sickness of the Institute's members. Lump sums received upon certain sisters reaching retirement age are credited to this fund. In addition the trustees designate amounts from free reserves from time to time with the aim of bringing the level of the fund in line with the amount considered to be necessary for the long-term needs of sisters. At the year to 31 December 2022 the designated fund was £ 5.7m (2021: £6.85m). Investments represent this fund.

**Restricted Funds**

Restricted funds are all for the purpose of helping the poorest young people.

**Transfers between funds**

Transfers have been made from the Retirement Fund to cover the deficit in the year on the General Fund.

11a. ANALYSIS OF NET ASSETS BY FUND

	General Fund £	Designated Funds £	Restricted Fund £	Total £
<b>Fund Balances at 31 December 2022 are represented by:</b>				
Tangible fixed assets	19,281	7,105,355	-	7,124,636
Investments	638,509	5,694,171	-	6,332,680
Current assets	196,633	-	117,051	313,684
Current liabilities	(854,423)	-	-	(854,423)
	<b>-</b>	<b>12,799,526</b>	<b>117,051</b>	<b>12,916,577</b>





ACCOUNTING POLICIES (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

11b. COMPARATIVE ANALYSIS OF NET ASSETS BY FUND

	General Fund £	Designated Funds £	Restricted Fund £	Total £
<b>Fund Balances at 31 December 2021 are represented by:</b>				
Tangible fixed assets	26,902	7,276,530	-	7,303,432
Investments	117,236	6,847,682	-	6,964,918
Current assets	660,466	-	117,051	777,517
Current liabilities	(804,604)	-	-	(804,604)
	<u>-</u>	<u>14,124,212</u>	<u>117,051</u>	<u>14,241,263</u>

12. OPERATING LEASE COMMITMENTS

At 31 December 2022, the charity had future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
<b>Property</b>		
Total commitment under operating leases:		
Due in one year	-	31,248
Later than 1 year and not later than 5 years	-	-
	<u>-</u>	<u>31,248</u>

The total rental expense incurred during the year in respect of assets under operating lease was £30,000 (2021: £31,248).

13. CONNECTED CHARITIES

The following charities are connected charities of the Institute of the Daughters of Mary Help of Christians, otherwise known as "Salesian Sisters of St John Bosco" by reason of the similarity of their charitable objectives.

Charity	Charity Number	Address
Vides UK	1015097	Mansion Drive, Liverpool

Support is given by the Charity to these connected charities in the form of rent free use of buildings and unremunerated sisters' time. A grant of £10,000 was also given to VIDES UK. Anne Frances McNamee (trustee and director of FMA) is a trustee of VIDES UK.



INSTITUTE OF THE DAUGHTERS OF MARY HELP OF CHRISTIANS  
OTHERWISE SALESIAN SISTERS OF ST JOHN BOSCO

ACCOUNTING POLICIES (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022



14. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

Notes	Designated Funds				2021 £
	General Funds £	Property Fund £	Retirement Fund £	Restricted Fund £	
<b>INCOME FROM:</b>					
Investments	159,474	-	-	-	159,474
<i>Charitable activities</i>					
Sisters' Salaries and Pensions	569,412	-	-	-	569,412
Donations	17,793	-	-	117,051	134,844
Legacies	-	-	-	-	-
Other income	6,018	-	-	-	6,018
<b>Total</b>	<b>752,697</b>	<b>-</b>	<b>-</b>	<b>117,051</b>	<b>869,748</b>
<b>EXPENDITURE ON:</b>					
<i>Charitable activities:</i>					
Support of members and their ministry	1,115,474	171,175	-	-	1,286,649
Missions and charitable giving	37,320	-	-	-	37,320
<b>Total</b>	<b>1,152,794</b>	<b>171,175</b>	<b>-</b>	<b>-</b>	<b>1,323,969</b>
<b>Net (expenditure)/income before gains/ on investments</b>	<b>(400,097)</b>	<b>(171,175)</b>	<b>-</b>	<b>117,051</b>	<b>(454,221)</b>
Net gains on investments	-	-	674,491	-	674,491
Net (expenditure)/income	(400,097)	(171,175)	674,491	117,051	220,270
Transfer between funds	339,043	-	(339,043)	-	-
<b>Net movement in funds</b>	<b>(61,054)</b>	<b>(171,175)</b>	<b>335,448</b>	<b>117,051</b>	<b>220,270</b>
<b>Reconciliation of funds</b>					
Fund Balances brought forward	61,054	7,447,705	6,512,234	-	14,020,993
<b>Fund Balances carried forward</b>	<b>-</b>	<b>7,276,530</b>	<b>6,847,682</b>	<b>117,051</b>	<b>14,241,263</b>





**INSTITUTE OF THE DAUGHTERS OF MARY  
HELP OF CHRISTIANS**

**OTHERWISE**

**SALESIAN SISTERS OF ST JOHN BOSCO  
(Registered Charity Number: 250888)  
(Charity Registered in Scotland No SC039657)**

**TRUSTEES' REPORT  
AND  
FINANCIAL STATEMENTS**

**31 DECEMBER 2022**

Haysmacintyre LLP  
Chartered Accountants  
Registered Auditors  
London



**INSTITUTE OF THE DAUGHTERS OF MARY HELP OF CHRISTIANS  
OTHERWISE SALESIAN SISTERS OF ST JOHN BOSCO**



**TRUSTEES ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

The Trustees present their report and financial statements for the year ended 31 December 2022. These have been prepared under the provision of the Statement of Recommended Practice for Charities (SORP 2015) (Second Edition, effective 1 January 2019) and comply with all statutory requirements and the charity's governing document.



**REFERENCE AND ADMINISTRATIVE DETAILS**

**FMA Trustees:**

Sister Pauline Clark	(Provincial Superior)
Sister Breda Byrne	(Provincial Vicar)
Sister Bernadette Cassidy	(Provincial Bursar & Councillor)
Sister Anne Frances McNamee	(Councillor – finished 31 August 2022)
Sister Gillian McCambridge	(Councillor – started 1 September 2022)

**Address:** 64 Dowhills Road  
Blundellsands  
Liverpool  
L23 8SP  
Tel: 0151 924 8212  
Facebook: Salesian Sisters UK

**Charity Registration No:** 250888  
**Charity Registered in** SC039657  
**Scotland No:**

**Solicitors:** Wrigleys Solicitors LLP  
19 Cookridge Street  
Leeds  
LS2 3AG

**Auditors:** Haysmacintyre LLP  
10 Queen Street Place  
London  
EC4R 1AG

**Bankers:** Barclays Bank plc  
Chertsey Branch  
Walton on Thames Group  
P O Box 193  
8/12 Church Street  
Walton on Thames  
KT12 2YW

**Governing Instrument:** Trust Deed dated 7 August 1962 and 6 September 1965, and as amended by  
Charity Commission Scheme dated 1 August 1997

**Objects:** Such charitable purposes as shall advance the religious and other charitable work of the  
Province of the Society, which includes England and Scotland, as the Trustees with the  
approval of the Superior shall from time to time, think fit.

**Investment Powers:** Under the Trust Deed there are no limitations on the Trustees' power of investment.





**TRUSTEES ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**INTRODUCTION**

The charitable trust is constituted by a Trust Deed dated 7 August 1962 and a Deed dated 6 September 1965 and its principal object is to promote the religious and other charitable work in the Province, carried out by the Society, the Institute of The Daughters of Mary Help of Christians (more familiarly known as “The Salesian Sisters of St John Bosco” or “Salesian Sisters”). A scheme dated 1 August 1998 widened the terms of the Trust Deed to “shall advance the religious and other charitable work of the Province of the Society which includes England”.

The Institute of the Daughters of Mary Help of Christians is an international religious congregation of Roman Catholic women governed by its own Constitutions. Worldwide it counts 11,535 members and is divided into 74 provinces. The Sisters serve in 1,363 Communities across 97 Nations. Since its foundation in 1872 it has been engaged in religious and other charitable work, particularly education and the development of the young. Its Generalate is located in Rome.

The accounts accompanying this report are the accounts of the charitable trust under which the assets of the Institute in the Province are held.

The Sisters are trained as members of the Institute. They receive the further education and training necessary to become professionally qualified to take part in the activities of the Province and are also given the opportunity to keep abreast of developments in their particular field of activity and to broaden their experience in both the religious and secular spheres.



**INVESTMENTS**

Per our investment managers, few investors will be sorry to see the end of 2022, with both bond and equity markets delivering meaningful negative returns. In a year which saw the US S&P 500 equity index fall by almost 20%, the portfolio found little protection from other assets, with for example, global government bonds falling by almost as much.

Russia’s invasion of Ukraine had far-reaching consequences. The resultant energy crisis and broader supply chain issues exacerbated pricing pressures that were already evident across the globe, whilst the higher interest rates required to tackle spiralling inflation proved a toxic combination which has led to falling global growth forecasts for 2023.

The portfolio has produced annualised returns in excess of 6% per annum, net of fees, since inception and we remain cautiously optimistic for 2023 and beyond as indications, as early as they may be, are encouraging and there is optimism that the worst of market declines are behind us.

The Sisters consider that the charity will continue as a going concern for at least one year after the date of signing the accounts.





TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022



STRUCTURE, GOVERNANCE AND MANAGEMENT

In terms of Canon Law the Superior General and her Council, who reside in Rome, govern the Institute at an international level. They are elected every six years at a General Chapter – a meeting of representatives from every Province.

The Provincial and her Council govern the UK Province. The Provincial is appointed, for a period of six years, by the Superior General and her Council, after consultation with the members of the Province.



The Provincial appoints the Provincial Bursar, the Provincial Secretary and Council members after consultation with the Sisters of the Province. The General Council confirms the appointments, which are for a maximum of three terms of three years for councillors and four terms of three years for the bursar and secretary. The Provincial Council meets monthly. Any new appointees are fully briefed on the aims and objectives of the charity and receive information and training if required as to their responsibilities as a Trustee.

The day to day management of the charity's activities and the implementation of policies are delegated to appropriate members of the Province. There were seven Communities, until October 2022, but these are now reduced to six due to the ageing of Sisters and lack of personnel. Each community is led by a Community Leader who is appointed by the Provincial and her Council, the appointment being confirmed by the General Council.

There is also an appointed bursar in each community. She is responsible for the administration of the house in collaboration with the Community Leader and sends a copy of the main accounts to the Provincial Bursar each month. At the end of the year the main points of these accounts are included with the Province accounts and sent to the General Bursar in Rome.

The Provincial is required to visit each community at least once a year. During the year there is a system of accountability which operates throughout the Province so that the Provincial Council is kept aware of the progress and development of the ministries in which the Sisters of the Province are engaged.

The Superior General or her representative officially visits the Province every six years.

In terms of Civil Law the Charity, registered number 250888, is governed by a Trust deed dated 7 August 1962, amended in 1965 and 1998. The Trustees, who are all members of the Charity and of the Provincial Council (apart from the Provincial Bursar who is a Trustee by virtue of her office), are appointed by the Provincial who is also a Trustee.

Four members of the Provincial Council are Trustees and Directors of the custodian trustee company, FMA Trustees Ltd (Company number 854256), which is wholly owned, on a non-beneficial basis, by members of the Institute.

As members of the Institute, the Trustees are aware of the way the charity is administered. With the help of professional advisers and through attendance at seminars and conferences they update their knowledge of charity law and its requirements.





**TRUSTEES ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Safeguarding**

“In response to the needs of Children, Young People and Adults at Risk/Vulnerable Adults in today’s society, we, the Daughters’ of Mary Help of Christians (Salesian Sisters) in Great Britain, commit ourselves to providing a safe and caring environment where all those with whom we work are encouraged to develop their full potential as individuals created in the likeness of God.” (FMA Safeguarding Policy)

One Sister is the Safeguarding Lead for the Province in England and the Safeguarding Link in Scotland. The Safeguarding Lead liaises with and is supported by the Provincial. She also liaises with the Safeguarding departments of the Glasgow and Motherwell Diocese and with the newly established RLSS and CSSA in England

Since September 2020, the Safeguarding Lead and the Provincial have attended various webinars for the newly established RLSS and CSSA in England. The Safeguarding Lead, in person, and the Provincial, on-line, attended a day for Scotland entitled “Walking Together in Safeguarding”. The Safeguarding Lead has also ensured that all the Sisters, employees’ and volunteers’, DBS and PVG forms are up to date.

The Policy is undergoing its review, following the final recommendation of the IICSA and Elliott Reports. The Safeguarding Lead and the Provincial have continued to attend a series of zooms over the past year to follow the new process and have shared all of this with the Provincial Council for discussion and decision making. All members of the Provincial Council have completed an on-line safeguarding training with the NSPCC as Trustees.

As our Province has communities in England and Scotland, the Safeguarding Lead keeps up to date with the safeguarding laws and procedures for each nation. The general updating and training of the Province took place at the Provincial Assembly in July 2022. In the coming year, the Safeguarding Lead will visit all the communities to train them in the Standards and the Audit process

**Risk Management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operation and finances of the Trust, and are satisfied that systems are in place to mitigate exposure to major risks. The Trustees review the Provincial Risk Assessment Policy twice a year. It is addressed in the Provincial Action Plan and monitored regularly. The effects that Covid-19 has had on the charity are dealt with in a separate section later in this report. The Trustees have identified three areas of concern.

1. The Trustees are aware of the ageing profile of the membership and are taking positive steps to address this.
2. The performance of the investment portfolios is monitored on a monthly basis. Twice a year the Portfolio Managers attend a Trustees’ Meeting to address any concerns and to advise us on maximising our income.
3. Our property agents survey all our properties every two years and make recommendations in respect of maintenance. This has not happened this year because of Covid-19 and the Business Manager is working closely with communities on essential maintenance. All properties will be surveyed in Spring of 2023. In view of the changing face of the Province, the surveying of all properties will take place in 2023.

**Public Benefit**

In setting the charity’s objectives, the Trustees have given due consideration to the Charity Commission’s guidance on public benefit. How the charity fulfils this obligation is covered in the sections below.

**Provincial Leadership**

Throughout the year, Sisters and Co-workers share the responsibility of carrying forward the Vision and Mission of the Province. Our Mission is grouped into areas: Youth Pastoral, Formation, Social Communications, Missions, Safeguarding and Salesian Family. Following our General Chapter and the Provincial Assembly in July, we are continuing a process of evaluating how we deliver this to the Province.

**Key Management Personnel**

The key management personnel are the Provincial, Provincial Secretary and the Provincial Bursar. These members forego remuneration for the benefit of the charity. As a result there is no policy for setting pay. Salaries are renewed annually for the 4+ staff employed.





TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

FMA Provincial Vision  
2021-2027

*"With Mary, be a Life-Giving Presence"  
At the Heart of Today's World*

Charity's Objects

The Charity's objects are such charitable purposes as shall advance the religious and other charitable work of the Province of the Society, which includes England and Scotland, as the Trustees with the approval of the Superior shall from time to time, think fit.

Objectives, Strategies and Activities

The charity's principal activities are to:

1. Provide education especially for disadvantaged young people
2. Relieve poverty
3. Provide human resources, building and services to local charities
4. Support and provide for its members

Grants Policy

The charity is not a grant making charity, but makes some grants solely to its associated Charity (VIDES).



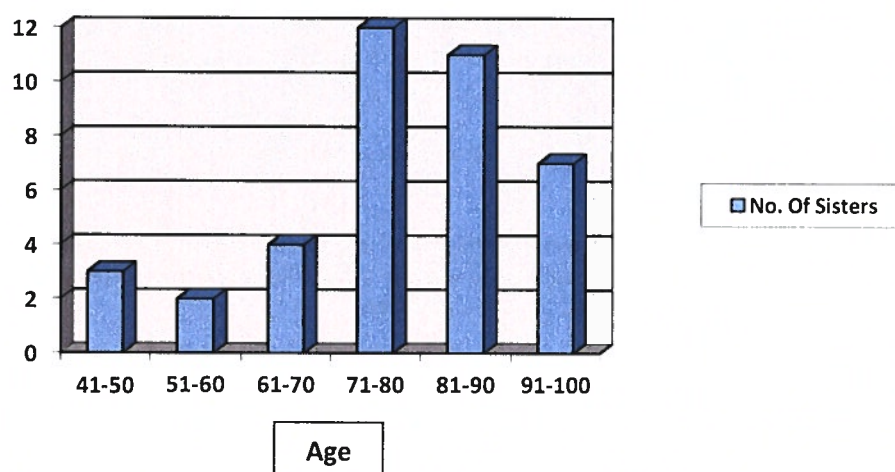




## ACHIEVEMENTS AND PERFORMANCE FOR PUBLIC BENEFIT DURING THE YEAR 2021

### ❖ SUPPORTING MEMBERS OF THE PROVINCE

In the year to 31 December 2022, the Salesian Sisters continued to support the members of the Institute in the Province of Great Britain. The number of Sisters in the Province at 31 December 2022 was 39 (2021: 39). Of these 3 are 41 – 50; 2 are 51 – 60; 4 are 61 – 70; 11 are 71 – 80; 10 are 81 – 90 and 7 are over 90 years. The average age is 75.4 years.



In common with many religious orders, the Sisters are growing older and new members are few.

The Province has both moral and legal obligations to provide for its members, who do not have resources of their own, having covenanted their income to the Charity. They have all spent a significant part of their lives working with the young and the disadvantaged. As the Sisters become older, the cost of caring for them increases.

Our house in Cowley is designated for the care of the sick and elderly and is managed by St John of God Hospitaller Services, with full-time employed carers. Some Sisters are still being cared for in their local communities.

Over the coming years the Trustees expect more Sisters to need specialised care. This will have an impact on the work, property requirements and finances of the Province.

During the year the Trustees have given consideration to this situation, and the retirement fund is being built up to provide for the future. There is ongoing work on properties in order to make them more suitable for our ageing communities and the needs of the Mission.

The Trustees aim to enable Sisters to continue with their ministries, living in community houses as long as possible.





TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Education – formal and informal



Education and development, especially of disadvantaged young people, have always been the main objectives of the Salesian Sisters.

Due to the changes in formal education, the declining numbers joining the Province and the ageing of our present membership, the Salesian Sisters changed the mode of their involvement in both secondary and primary schools, as circumstances required.

One Sister continues to teach in a Catholic maintained school, where she is able to emphasise the Christian, Catholic message. One Sister works as a youth worker and another as a counsellor & play therapist. Three Sisters are school governors. After many years employed in schools, several Sisters work in a voluntary capacity in schools.

We are following the development of the Religious Orders in Education discussions with particular interest in the continuation of our charism within the school of which we are trustees.

Apart from schools we continue our educative mission to children and young people in non-formal education in various projects adapted to the needs of young people today. We continue to work in youth clubs, parish catechetics, volunteering and music ministry. There is growing involvement in parish and diocesan ministry.

The Sisters are actively engaged with young people and others in the following locations: Battersea, Beckenham, Blundellsands, Cowley, Croxteth, Easterhouse and Newlands.



❖ BATTERSEA, LONDON

In **Battersea**, since the refurbishment of the property, the Mission of Hospitality has developed at a very notable rate. Accommodation is now provided for students (young adults and FMA) to

❖ BATTERSEA, LONDON

In **Battersea**, since the refurbishment of the property, the Mission of Hospitality has developed at a very notable rate. Accommodation is now provided for students (young adults and FMA) to come and study/learn English. Several Sisters have also availed of the opportunity to use the house for private retreats. We have given the opportunity for about 12 sisters to enjoy retreats, holidays or breaks.

In solidarity with our international institute this community welcomes and supports our Sisters who come to this country to learn English.

One Sister is a Parish Catechist for First Holy Communion and a visiting Eucharistic & Minister Reader in the Parish. One Sister is the Local Delegate for the Streatham Co-operators.





TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

❖ **BECKENHAM, LONDON**

The main Mission of the Community is providing a home for destitute Asylum seeking women. This year there were four, one from the Democratic Republic of Congo, one from Burkina Faso one from the Ivory Coast and one from Ghana. However, in July, after consultation and discussion, it was decided to close the project due to a shortage of personnel. At this point two of the women had received leave to remain in the UK. The project and the community closed in October 2022 but we continue to offer some financial support to the Housing Justice Charity.

❖ **BLUNDELLSANDS, LIVERPOOL**

This is the Provincial House. The administration of the Province is conducted here.

One Sister continued to work on the organisation of the Archival Centre until July 2022. This property allows for Provincial gatherings and a place for holidays and breaks for our Sisters, family, friends and others. The Mission of this Community is also hospitality.

One Sister is a member of the Governing Body of St John Bosco Arts College.

One Sister works voluntarily in **All Saints Catholic Primary School, Bootle** and is a catechist and support worker in the local parish of St. Joseph. Since September 2022, one Sister volunteers one day a week at the Irenaeus Centre for Spirituality and Outreach in Waterloo.



❖ **COWLEY, OXFORD**

Two Sisters volunteer in **Our Lady's RC Primary School**. The staff and pupils visit the house regularly for pastoral and spiritual support, and support the Youth Club. One Sister is the link for Salesian Schools Network.

One Sister continues to volunteer in Grey Friars Secondary School.

One Sister was a Governor at **Our Lady's RC Primary School** until August 2022.

One Sister is the local Delegate for the Co-operators' Group.



This is the Community where our sick and elderly Sisters receive appropriate care. It is staffed with a team of carers who are now employed and managed by St John of God Hospitaller Services. The level and quality of the service provided has been outstanding and had a significant impact, not only on our staff, but on the lives of our sisters.

The **Mornese Centre** which, with the help of benefactors, the Sisters had built on their land is used regularly for a number of activities which benefit the local community. These include, among others, Junior Youth Club and Marriage Encounter. The facilities are also used by the school for conferences, meetings and retreat days. The Centre is run by its own committee with two Sisters as members.





## TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

### ❖ CROXTETH, LIVERPOOL

**St John Bosco Arts College, Croxteth** is a Catholic Voluntary Aided Girls' Comprehensive School in a deprived area of the city. The Salesian Sisters are the Trustees, owning the land and buildings. A new building, which meets current needs, was officially opened in July 2015. The number on roll is currently 1,078.

The school has a lay head teacher. One Sister is employed in the school, on a part time basis, as a Youth Worker. Our Youth Worker offers ongoing pastoral support to pupils both on a one-to-one and group setting basis. One Sister is on the Governing Body of the Arts College.

One Sister is employed in the Laura Vicuna Centre of the College where she gives one-to-one support to students with social and emotional needs.

She has completed her diploma and is a qualified Play and Creative Arts Therapist which she offers to the students as well as Counselling.

One Sister is a member of the Parish Council at Our Lady Queen of Martyrs.

One Sister is a Parish Catechist for Confirmation. One sister teaches guitar and leads the music group in the local parish.

One Sister works on a voluntary basis in a local community centre and since September one sister works on a voluntary basis at spirituality centre.

One Sister was responsible for the Provincial Archives until July 2022.

From September 2022 one sister is the Provincial Bursar.

One Sister is the Youth Ministry Co-ordinator for the Province.



VIDES UK has its office and meeting room in the community house. A Sister is the trustee and works without remuneration. Another Sister is on the Executive Committee. Its activities include youth leadership training, running holiday schemes in needy areas in Britain and short and long-term voluntary work overseas. VIDES volunteers from the UK and abroad come to live and work, sharing in community life as part of the Outreach Development Team. The Community offers hospitality for many meetings and events throughout the year. One Sister visits different nursing homes in the local area to take Communion and visit the sick.







TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

❖ **EASTERHOUSE, SCOTLAND**

One Sister taught part-time in a local primary school supporting immigrant children in language skills until the end of June 2022.

One Sister is a delegate for the local co-operators group.

One Sister co-ordinates the appeals for our Missions in England/Wales and Scotland.

One Sister volunteers in a local primary school, St Benedict's.

One Sister gives a short talk on social media every week and is also the local delegate for the co-operators group in Milton, Glasgow

One Sister is the Provincial delegate for the co-operators.

From September 2022, the Sisters of the URSpace project re-located to this community but continue to operate URSpace from Newlands. This Mission consists of outreach work to schools, parishes and youth groups to provide opportunities for the young people to explore and deepen their faith and training for the volunteers in Salesian Spirituality and youth work skills.



From September 2022, one Sister is responsible for our Provincial Social Network sites, a member of Salesian Schools Team and a member of Vocations Scotland Team.

One Sister joined the community in September 2022 and she is part of the English Translation Group for our congregation.

One Sister joined the community in November 2022 with the specific remit of contacting the local schools to find openings to do some clinical hours and to explore possibilities for her work as a counsellor for teenagers when she has completed her diploma. This Sister is also involved in local mission to the young people.

One Sister is an active member of several national and international academic forums dealing with the history of women in religious and is working on the publication of the early history of the Daughters of Mary Help of Christians (Salesian Sisters) in Britain and Ireland.

❖ **NEWLANDS, GLASGOW**

The mission of this community is "The UR Space Project". Sisters and Volunteers form the Community and are fully involved in this.

This Mission consists of outreach work to schools, parishes and youth groups to provide opportunities for the young people to explore and deepen their faith and training for the volunteers in Salesian Spirituality and youth work skills.



One Sister is responsible for our Provincial Social Network sites.

One Sister is a member of Salesian Schools Team.

One Sister is our representative for CRS (Conference of Religious in Scotland).

One Sister is Provincial Bursar.

One Sister is a member of Vocations Scotland Team

From June 2022, the Newlands community hosted a Ukrainian family (Mum, Dad and three children) through the Government Homes for Ukrainians Project.



From September 2022, the community joined the Easterhouse community and the URSpace project continued to use Newlands as a base for their resources and planning work.

## INSTITUTE OF THE DAUGHTERS OF MARY HELP OF CHRISTIANS OTHERWISE SALESIAN SISTERS OF ST JOHN BOSCO

### TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022



#### ❖ SUPPORT FOR WORK OVERSEAS

As part of an international institute, the British Province has many links overseas. During this year the Province has sent financial support to our nominated Missions in Congo, Haiti, Ethiopia & Kenya.

Various activities were organised through the centres in Britain in support of the institute's work abroad. Donations were received and passed on through the Central Office in Rome thus avoiding administrative costs. The communities also welcome young women from abroad who come to study English.

#### ❖ PROPERTY

As a support to Catholic education, the Province has made available school buildings and land at little or no rent at Cowley and Croxteth.

#### ❖ UK VISAS AND IMMIGRATION – HOME OFFICE

We, the Daughters of Mary Help of Christians (Salesian Sisters), are licensed with the above Authority for Tier 2 and Tier 5. This means we can sponsor Religious Workers and Charity Workers from outside the UK. Applications for the appropriate Certificates of Sponsorship will be made for Volunteers and Religious Workers wishing to come to the UK whilst living in one of our Communities. We have also achieved Settled Status for all the European Sisters within our Province.

In January 2022, Sr Rosalie Mulomb returned to her Community in the Congo after her Visa expired. She failed to pass her English examination to come back to the Province on Tier 2. Since then, the Beckenham Community has closed which means that Sr Rosalie will not return but will work in her own Province.











## PROJECTS & CHARITIES SUPPORTED BY SALESIAN SISTERS



VIDES UK has, at its heart, the training and development of volunteers (17+) to work with children and young people at home and abroad. It offers a variety of different Salesian Projects. The volunteers work in areas of social disadvantage and high unemployment. Through VIDES Hangout, training and formation are also offered to Young Leaders (age 14-16). This year VIDES UK began a new Project "Anima". This is a week-long residential project which offers leadership training to potential new volunteers. Sr AnneFrances McNamee is a director of VIDES.



UR Space is a Salesian Outreach Project set up by the Salesian Sisters, offering Gap Year Students (17+) the possibility to live in a Salesian Christian Community and work with children and young people to explore and deepen their faith. Young people are at the heart of this project and the training and formation of the Volunteers is central to the mission of this Gap Year experience.

### Beckenham Project: Hosting Destitute Asylum Seekers

The Beckenham Project was set up in response to the refugee and immigration crisis that swept across Europe. The vision of this new mission is to create a home together to welcome, support and accompany destitute refugee women through our Salesian Presence. They will do that by:

- being open to difference and respecting one another
- working collaboratively with Housing Justice and other Agencies supporting Asylum Seekers
- making time to pray, reflect and revisit the vision and mission

After much prayer and reflection discernment, it was decided that we could no longer sustain this project. This was a difficult decision to make. The Beckenham project finished in October 2022 due to lack of personnel. We are continuing to support two of the ladies via Housing Justice.



### Association of Salesian Co-operators

The Association of Salesian Co-operators is composed of men and women who follow the spirit of the founder of the Salesian movement, St. John Bosco, sharing with the Salesian Fathers and the Salesian Sisters the same charism within the Church. They work particularly for the good of young people, helping to build up the community in their local areas, working in the mission of the Sisters wherever possible. Many work in schools, parishes and outreach projects, making a real impact on the lives of the poor and especially of poor and disadvantaged children and young people with a particular focus on the family. In each Centre, originally established by the Salesian Sisters, a Sister is appointed as the Delegate, attends their meetings and offers ongoing Formation.





TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022



SPOTLIGHT



As a charity supported by the Salesian Sisters and with 1 FMA as Director, VIDES UK has at its heart the training and development of volunteers (17+) to work with children and young people at home and abroad. It offers a variety of different Salesian Projects. Over the last few years VIDES UK has aimed to provide focused training and opportunities for development for young people who were not yet 17.

In 2017, VIDES UK launched a new project within our organisation called Hangout. The project was designed to spot young people who had huge potential of being great youth leaders, but were not yet old enough to volunteer on our camps and projects. Since then, we have been looking out for young people on our projects who display all the qualities it takes to be a dedicated VIDES volunteer and have successfully recruited

and retained many young leaders who have progressed through our young leader programme and now take leading roles within our projects as VIDES volunteers. We know that we have great links with schools and community leaders across the UK and wanted to reach out a little further to find fantastic young people who would blossom given the opportunity to try something new and be given an active experience of the role of a volunteer.

2022 saw the launch of VIDES Anima – a new project designed to give young people, aged 13-16, a platform to shine as young leaders. Anima, meaning ‘soul’, is our new approach in tackling important issues that our young people face in the world today. One of the fundamental aims within VIDES is to fuel a generation of change. We believe each young person is a protagonist in their own story and want to give them the tools they need to become Active Citizens, making changes within their communities that will benefit the wider world and our global family.



Anima was a week-long residential project which ran twice (April and August) in 2022. Young people from around the UK came together in Pentrenant Hall, Wales and participated in workshops in the areas of Plastic Pollution, Safe Water, Climate Change and Youth Mental Health. This led to the young people creating their own campaigns for change linked to the topics they felt most passionate about. They shared these campaigns in their local schools, through VIDES UK’s Social Media and by delivering speeches, dramas and songs to our invited panel of Salesian Sisters.

The young people also had many opportunities to meet cultural, geographical and social diversity as they worked on groups with

other young people from around the UK; they participated in organised recreations and team games. They were also encouraged to own their own leadership in many ways, from participating in the project evaluation to electing our very first VIDES Youth Council made up of young people who participated in both weeks of Anima. This Youth Council represents all the young people involved in VIDES projects and act as an advisory group to our team in order to ensure what we prepare and deliver to our young people stays current, fresh and relevant.

Anima has been a great addition to the work of VIDES UK and the many young people who are involved give us great hope for the future of the charity and the Salesian charism.





**Mother Chiara's Visit to the Province 23<sup>rd</sup> October – 2<sup>nd</sup> November 2022**



Mother Chiara Cazzuola, Superior General of the FMA Salesian Sisters came to visit the Province and be with the Sisters at this time of needed change of our communities and mission. The change is to help us respond to the needs of young people today. This was her first visit to the UK and during these days she visited each community. Mother Chiara was able to spend time with each sister and to meet with some of our co-workers.





**TRUSTEES ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**FINANCIAL REVIEW**

The charity income of £881,698 in 2022 (2021: £869,748) and expenditure of £1,444,795 (2021: £1,323,969) resulted in net expenditure before net gains on investments in the year of £563,097 (2021: £454,221).

**Financial Dependence**

The Institute underpins the finances of the Province.

During the year the Sisters have received some small sums from benefactors for their work. Unless the donor states a specific use for such offerings they are credited to the General Fund to enable the Sisters, as part of their commitment to education, to subsidise educative events, with related travel and accommodation costs, for young people.

The Charity has links with VIDES UK which was set up by the Salesian Sisters. The Trustees of the Salesian Sisters do not form the majority of Trustees of this Charity, which is not in the direct control of the Salesian Sisters. The Charity made an annual donation to VIDES UK of £10,000.

*VIDES UK* - Charity number 1166876 - promotes training and development of young people for voluntary service at home and abroad. VIDES UK incorporated as VIDES UK (CIO) on 1 July 2017.

**Reserves Policy**

At 31 December 2022 the Charity's net assets stood at £12.92m (2021: £14.2m). Of this, £7.12m (2021: £7.30m) represents properties and related capital commitments required for the continuing work of the charity. These cannot be realised without undermining the charity's activities and a designated fund exists to reflect this requirement. Funds of some £5.69m (2021: £6.85m) have also been designated in respect of the charity's on-going commitment to provide for the care of the Congregation's members. The Trustees estimate that a fund in excess of this sum will be required to provide fully for members. We are keeping in mind that the recommended amount needed in reserve for each Sister is in the region of £125,000, increasing to £225,000 if residential or nursing care is required.

The balance in General funds is £Nil (2021: nil). The sisters continually monitor financial performance and will draw down on designated funds to fund ongoing expenditure if regular income streams are insufficient in the short term. The Trustees will continue to look to ways to build up its general funds in future years.

**Investment Powers, Policy and Performance**

In accordance with the trust deed, the Trustees have the power to invest in such stocks, shares, investments and property in the UK as they see fit.

They have also allocated sums to an internal retirement fund placed with Barclays Wealth. This fund amounted to £6.33m on 31 December 2022, a decrease of 10% during the year. Given the level of risk the Trustees are willing to undertake; the returns are satisfactory when compared to market movements.

**FUTURE PLANS AND COMMITMENTS**

- Restructuring our communities to maximise potential for life giving mission to the young
- Maintenance and modification of our properties for our mission to the young
- Grants to Associated Charities
- Car and equipment replacements
- Sabbatical/training for mission
- Formation of members
- Development of Youth Pastoral Ministry
- Implementation of the XXIV General Chapter





TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

**FUNDRAISING**

The charity manages its own fundraising activities and does not employ the services of professional fundraisers. We do not engage in cold-calling, door to door or street fundraising. The charity is therefore not registered with the Fundraising Regulator.

No complaints about fundraising activities have been received during the year. The charity has policies in place to protect vulnerable donors.

The trustees are of the opinion that the charity's overall fundraising performance was good and was conducted in fully accordance with the above principles.

**STATEMENT OF TRUSTEES RESPONSIBILITIES**


The Trustees are responsible for preparing the Trustees' Annual Report 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 requires the Trustees of the charity 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 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 Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, 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 assume that this basis applies.

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 with the Trust Deeds dated 7 August 1962 and 6 September 1965. 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.

Approved by the Trustees on 2 June 2023 and signed on their behalf by:

  
Sr Bernadette Cassidy  
Trustee



## INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF SALESIAN SISTERS OF ST JOHN BOSCO

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### Opinion

We have audited the financial statements of Salesian Sisters of St John Bosco for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of the charity's net movement in funds for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### Basis for opinion

We have been appointed as auditor under section 144 of the Charities Act 2011, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

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

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

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

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charity; or
- sufficient and proper accounting records have not been kept; or
- the charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.



## INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF SALESIAN SISTERS OF ST JOHN BOSCO

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### **Responsibilities of trustees for the financial statements**

As explained more fully in the trustees' responsibilities statement set out on page 16, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### **Auditor's responsibilities for the audit of the financial statements**

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

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:

Based on our understanding of the charity and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to compliance with employment law and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to the recognition of income from legacies and donations. Audit procedures performed by the engagement team included:

- Inspecting minutes of Trustees' meetings;
- Reviewing calculations for depreciation including reviewing estimated useful economic lives;
- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Reviewing valuations of investments; and
- Challenging assumptions and judgements made by management in their critical accounting estimates. The only significant critical area subject to judgement or estimation in these accounts is the estimated useful lives of fixed assets.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements 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.



**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF  
SALESIAN SISTERS OF ST JOHN BOSCO**

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**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. 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's trustees as a body for our audit work, for this report, or for the opinions we have formed.



Haysmacintyre LLP  
Statutory Auditors

10 Queen Street Place  
London  
EC4R 1AG

...2 June.....2023

Haysmacintyre LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006



INSTITUTE OF THE DAUGHTERS OF MARY HELP OF CHRISTIANS  
OTHERWISE SALESIAN SISTERS OF ST JOHN BOSCO



STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

		Designated Funds					
	Notes	General Funds	Property Fund	Retirement Fund	Restricted Fund	2022	2021
		£	£	£	£	£	£
<b>INCOME FROM:</b>							
Investments	1	168,899	-	-	-	168,899	159,474
<i>Charitable activities</i>							
Sisters' Salaries and Pensions		688,695	-	-	-	688,695	569,412
Donations		24,029	-	-	-	24,029	134,844
Other income		75	-	-	-	75	6,018
<b>Total</b>		<b>881,698</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>881,698</b>	<b>869,748</b>
<b>EXPENDITURE ON:</b>							
<i>Charitable activities:</i>							
Support of members and their ministry		1,243,553	171,175	-	-	1,414,728	1,286,649
Missions and charitable giving		30,067	-	-	-	30,067	37,320
<b>Total</b>	2	<b>1,273,620</b>	<b>171,175</b>	<b>-</b>	<b>-</b>	<b>1,444,795</b>	<b>1,323,969</b>
<b>Net (expenditure)/income before gains/ on investments</b>		<b>(391,922)</b>	<b>(171,175)</b>	<b>-</b>	<b>-</b>	<b>(563,097)</b>	<b>(454,221)</b>
Net gains on investments		-	-	(761,589)	-	(761,589)	674,491
<b>Net (expenditure)/income</b>		<b>(391,922)</b>	<b>(171,175)</b>	<b>(761,589)</b>	<b>-</b>	<b>(1,324,686)</b>	<b>220,270</b>
Transfer between funds	4	391,922	-	(391,922)	-	-	-
<b>Net movement in funds</b>		<b>-</b>	<b>(171,175)</b>	<b>(1,153,511)</b>	<b>-</b>	<b>(1,324,686)</b>	<b>220,270</b>
<b>Reconciliation of funds</b>							
Fund Balances brought forward		-	7,276,530	6,847,682	117,051	14,241,263	14,020,993
<b>Fund Balances carried forward</b>		<b>-</b>	<b>7,105,355</b>	<b>5,694,171</b>	<b>117,051</b>	<b>12,916,577</b>	<b>14,241,263</b>

There were no recognised gains and losses other than those included above.

All of the charity's activities during the above two financial years derived from continuing activities.

The accompanying notes form part of these accounts.





**BALANCE SHEET**

**AS AT 31 DECEMBER 2022**

	Notes	£	2022	£	£	2021	£
<b>FIXED ASSETS</b>							
Tangible fixed assets	5			7,124,636			7,303,432
Investments	6			6,332,680			6,964,918
				<u>13,457,316</u>			<u>14,268,350</u>
<b>CURRENT ASSETS</b>							
Debtors	7	60,407			70,730		
Cash at bank and in hand	8	253,277			706,787		
				<u>313,684</u>	<u>777,517</u>		
<b>CREDITORS: Amounts falling due</b>							
Within one year	9	(854,423)			(804,604)		
<b>NET CURRENT LIABILITIES</b>				<u>(540,739)</u>			<u>(27,087)</u>
<b>NET ASSETS</b>				<u>12,916,577</u>			<u>14,241,263</u>
<b>FUNDS</b>							
Unrestricted Funds			-				-
Designated Funds:	10						
- Retirement Fund		5,694,171			6,847,682		
- Property Fund		7,105,355			7,276,530		
				<u>12,799,526</u>			<u>14,124,212</u>
Restricted Funds	10			117,051			117,051
				<u>12,916,577</u>			<u>14,241,263</u>

The financial statements were approved and authorised for issue by the Board of the Trustees on 2 June 2023 and were signed below on its behalf by:

Sr Bernadette Cassidy  
Trustee

The accompanying notes form part of these accounts.





STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	£	£
<b>Cash flows from operating activities:</b>		
<i>Net cash provided by (used in) operating activities</i>	(493,058)	(561,454)
<b>Cash flows from investing activities:</b>		
Dividends, interest and rents from investments	168,899	159,474
Proceeds from the sale of property, plant and equipment	-	6,991
Purchase of property, plant and equipment	-	(23,000)
Proceeds from sale of investments	962,525	3,748,503
Purchase of investments	(997,492)	(3,464,384)
<b>Net cash provided by investing activities</b>	133,932	427,584
<b>Change in net cash in the reporting period</b>	(359,126)	(133,870)
<b>Net cash at the beginning of the reporting period</b>	782,388	916,258
<b>Net cash at the end of the reporting period</b>	423,262	782,388

Reconciliation of net movement in funds to cash flow from operating activities

	2022	2021
	£	£
<b>Net movement in funds</b>	(1,324,686)	220,270
<b>Adjustments for:</b>		
Depreciation charges	178,796	186,712
Gains on investments	761,589	(674,491)
Dividends, interest and rents from investments	(168,899)	(159,474)
Gain on the sale of fixed assets	-	(5,918)
Decrease in debtors	10,323	27,961
Increase/(decrease) in creditors	49,819	(156,514)
<b>Net cash provided by (used in) operating activities</b>	(493,058)	(561,454)
<b>Analysis of net debt</b>		
Cash in hand	253,277	706,787
Other short term cash equivalents	169,985	75,601
<b>Total net debt</b>	423,262	782,388





## **ACCOUNTING POLICIES**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **General Information**

The Charity is registered in England and Wales (charity no: 1165097) and Scotland (charity no: SC039657). The Charity's principal office address is 19 Trinity Road, Bootle, Liverpool, L20 7BD. 64 Dowhills Road, Blundellsands, Liverpool, L23 8SP.

The Charity is a Public Benefit Entity.

### **Basis of accounting**

The accounts (financial statements) have been prepared under the historical cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice for Charities (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### **Going Concern**

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 for the foreseeable future. Given the charity's level of reserves available at the year end, the Trustees consider that the charity has adequate resources to continue in operational existence for the foreseeable future. Investments are expected to continue to provide an income although this may be diminished in the immediate future with the current situation. However, Investments assets are sufficient enough to finance the activities of the charity if need be. Accordingly, the financial statements have been prepared on a going concern basis.

### **Income**

All income is recognised once the charity has entitlement to income, it is probable that income will be received and the amount of income receivable can be measured reliably. Investment income consists of interest receivable and is accounted for on an accruals basis.

### **Sisters' Salaries and Pensions**

Sisters' salaries and pensions are received under deeds of covenant and are stated inclusive of income tax but net of any deductions for social security payments and contributions to occupational pension schemes.

### **Legacies and Donations**

Legacies and donations are recognised when receivable or when the Charity becomes legally entitled to them. Receipts of property, investments or other gifts in kind are included at market value at the time of receipt.

### **Expenditure**

Charitable expenditure consists of all expenditure relating to the objects of the Charity. All costs are directly attributable to the activities under which they have been analysed.

Governance costs include expenditure on the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements. Governance cost is allocated in line with support costs.

Irrecoverable VAT is included with the category of expense to which it relates.

### **Leases**

Payments under operating leases are charged to the Statement of Financial Activities on a straight line basis over the life of the lease.

### **Tangible Fixed Assets**

Freehold land and buildings owned at 1 January 1997 are stated at their estimated Existing Use Value. The valuations are based on a report prepared by Playle & Company purely for the purposes of providing a value for inclusion in the Charity's accounts. Subsequent additions are capitalised at cost.

Certain school properties owned in the name of the Trustees are occupied and run by independent charities in the form of Voluntary Aided Schools. There are significant legal restrictions on the disposal of these properties under Education legislation. The Trustees consider their ownership to be in the nature of a custodianship of the assets and they are therefore not capitalised in the financial statements. Details of these properties are set out in the notes to the accounts. Other tangible



fixed assets over £500 are capitalised at cost.





**ACCOUNTING POLICIES (continued)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Tangible Fixed Assets (continued)**

Depreciation is calculated by the straight-line method to write off the cost/value, less anticipated residual value, over the expected useful lives of assets as follows:

Freehold buildings	50 years
Leasehold buildings	50 years or the term of the lease if under 50 years
Furniture and equipment	5 years
Motor vehicles	4 years
Building under construction is not depreciated.	

**Designated funds**

These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or prospects. Further details of the designated funds are shown in Note 9 to the accounts.

**Investments**

Quoted investments are valued at their market value on the balance sheet date. Changes in market value are reflected in the Statement of Financial Activities.

**Realised gains and losses**

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated as the difference between sale proceeds and opening market value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (purchase date if later). There were no realised gains and losses in the year.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Employee benefits**

- **Short term benefits**

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

- **Employee termination benefits**

Termination benefits are accounted for on an accrual basis and in line with FRS 102.

**Pensions**

The Charity operates a personal pension plan for staff which is a defined contribution scheme and contributions are accounted for as a charge to the SOFA in the period to which they related.

**Critical accounting estimates and judgements**

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

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



judgement or estimation in these accounts is the estimated useful lives of fixed assets.





NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1. INCOMING	2022 £	2021 £
Investment income arising from:		
Bank deposits and Quoted investments	168,899	159,474

2. EXPENDITURE

	Staff Costs £	Depreciation £	Governance Costs £	Other £	Total 2022 £	Total 2021 £
<i>Charitable activities:</i>						
Support of members and their ministry	120,580	178,796	31,558	1,083,794	1,414,728	1,286,649
Mission and charitable giving	-	-	-	30,067	30,067	37,320
	<u>120,580</u>	<u>178,796</u>	<u>31,558</u>	<u>1,113,861</u>	<u>1,444,795</u>	<u>1,323,969</u>

*Comparative analysis*

					Total 2021 £
<i>Charitable activities:</i>					
Support of members and their ministry	88,144	186,712	23,254	988,539	1,286,649
Mission and charitable giving	-	-	-	37,320	37,320
	<u>88,144</u>	<u>186,712</u>	<u>23,254</u>	<u>1,025,859</u>	<u>1,323,969</u>

Included in Governance costs	2022 £	2021 £
Auditor's remuneration (net of VAT)		
- Audit	14,700	12,800
- Other services	3,775	3,150
<b>Staff Costs</b>		
Wages and salaries	81,432	79,527
Redundancies	30,000	-
Social Security costs	7,304	6,822
Pensions	1,844	1,795
	<u>120,580</u>	<u>88,144</u>

The average monthly number of employees per headcount in the year was 4 (2021: 5).

No employees earned more than £60,000 during the year (2021: Nil).

The key management personnel are the Provincial, Provincial Secretary and the Provincial Bursar. These members forgo remuneration for the benefit of the charity. As a result, there is no policy for setting pay.





NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

3. TRANSACTIONS WITH TRUSTEES AND RELATED PARTY TRANSACTIONS

The trustees of the Charity are also members of the Society and as such have taken vows of poverty under which they have renounced all personal rights to income and capital. The Charity provides for the essential needs of all members of the Society within the Province. The living costs of the four trustees are therefore borne by the Charity. None of the Trustees received any remuneration or other benefits in connection with their duties as Trustees during the year.

There were no other related party transactions during the year (2021: Nil).

4. TRANSFERS BETWEEN FUNDS

	2022 £	2021 £
General Funds	391,922	339,043
Designated Funds:		
Retirement Fund – further amounts (deducted)/added in the year		-
Property Fund - net funds allocated in the year	(391,922)	(339,043)
	<u>-</u>	<u>-</u>

See Note 10 for further details on the movement in funds.

5. TANGIBLE FIXED ASSETS

	Freehold land & Buildings £	Leasehold Buildings £	Furn & Equipment £	Motor Vehicles £	Total £
<b>COST OR VALUATION</b>					
At 1 January 2022	6,983,382	2,082,557	50,742	144,611	9,261,292
Additions	-	-	-	-	-
<b>As at December 2022</b>	<u>6,983,382</u>	<u>2,082,557</u>	<u>50,742</u>	<u>144,611</u>	<u>9,261,292</u>
<b>DEPRECIATION</b>					
At 1 January 2022	1,480,613	308,795	46,777	121,675	1,957,860
Charge for the year	129,524	41,651	2,893	4,728	178,796
<b>At 31 December 2022</b>	<u>1,610,137</u>	<u>350,446</u>	<u>49,670</u>	<u>126,403</u>	<u>2,136,656</u>
<b>NET BOOK VALUE</b>					
At 31 December 2022	<u>5,373,245</u>	<u>1,732,111</u>	<u>1,072</u>	<u>18,208</u>	<u>7,124,636</u>
At 31 December 2021	<u>5,502,769</u>	<u>1,773,762</u>	<u>3,965</u>	<u>22,936</u>	<u>7,303,432</u>

Apart from a small proportion used for management and administrative purposes, all fixed assets are held for charitable purposes. There are also school properties registered in the names of the Trustees. As all rights and obligations in respect of these properties have effectively been transferred to the Governors of the schools, the Trustees consider their ownership to be in the nature of a custodianship of the assets and they have therefore not been capitalised. These properties are: -

St John Bosco Arts College, Croxteth, Liverpool. In 2013, part of the College land was sold by the charity to the Local Authority under a leasehold agreement. The charity has a reversionary interest which can be exercised for a consideration of £10 at the end of the lease period. Land used as play area by Our Lady's School, Cowley. These schools are being maintained by the Local Education Authority.





NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

6. INVESTMENTS

	2022 Quoted £	2021 Quoted £
Balance at 1 January 2022	6,889,317	6,498,945
Additions	997,492	3,464,384
Disposals	(962,525)	(3,748,503)
Net gains on revaluation	(761,589)	674,491
<b>Balance at 31 December 2022</b>	<b>6,162,695</b>	<b>6,889,317</b>
Cash held for reinvestment	169,985	75,601
<b>Balance at 31 December 2022</b>	<b>6,332,680</b>	<b>6,964,918</b>
<b>Cost at 31 December 2022</b>	<b>6,067,158</b>	<b>5,919,000</b>

7. DEBTORS

	2022 £	2021 £
Prepayments and accrued income	15,000	14,906
Sundry debtors	45,407	55,824
	<b>60,407</b>	<b>70,730</b>

8. CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash at bank and in hand	253,277	706,787

9. CREDITORS

	2022 £	2021 £
Other creditors	774,783	774,370
PAYE/NIC	-	1,679
Accrual	79,640	28,555
	<b>854,423</b>	<b>804,604</b>

10. MOVEMENT IN FUNDS

	General Fund £	Property Fund £	Retirement Fund £	Restricted Fund £	Total 2022 £
Funds as at 1 January 2022	-	7,276,530	6,847,682	117,051	14,241,263
Net (expenditure)/income	(391,922)	(171,175)	-	-	(563,097)
Net gains on investments	-	-	(761,589)	-	(761,589)
Transfers between funds	391,922	-	(391,922)	-	-
<b>Funds at 31 December 2022</b>	<b>-</b>	<b>7,105,355</b>	<b>5,694,171</b>	<b>117,051</b>	<b>12,916,577</b>





NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

10. MOVEMENT IN FUNDS (continued)

Comparative movements in funds	General Fund £	Property Fund £	Retirement Fund £	Restricted Fund £	Total 2021 £
Funds as at 1 January 2021	61,054	7,447,705	6,512,234	-	14,020,993
Net (expenditure)/income	(400,097)	(171,175)	-	117,051	(454,221)
Net gains on investments	-	-	674,491	-	674,491
Transfers between funds	339,043	-	(339,043)	-	-
<b>Funds at 31 December 2021</b>	<b>-</b>	<b>7,276,530</b>	<b>6,847,682</b>	<b>117,051</b>	<b>14,241,263</b>

**Designated funds**

The trustees have designated funds out of the unrestricted funds for specific purposes as follows:-

**Property Fund**

In order to fulfil its charitable objectives the charity needs a number of properties. These properties, although they are unrestricted assets cannot be realised without undermining the charity's work and the trustees therefore feel that it is appropriate to reflect the investment in properties.

**Retirement Fund**

A fund has been designated in respect of the charity's commitment to provide for the retirement and care in old age and sickness of the Institute's members. Lump sums received upon certain sisters reaching retirement age are credited to this fund. In addition the trustees designate amounts from free reserves from time to time with the aim of bringing the level of the fund in line with the amount considered to be necessary for the long-term needs of sisters. At the year to 31 December 2022 the designated fund was £ 5.7m (2021: £6.85m). Investments represent this fund.

**Restricted Funds**

Restricted funds are all for the purpose of helping the poorest young people.

**Transfers between funds**

Transfers have been made from the Retirement Fund to cover the deficit in the year on the General Fund.

11a. ANALYSIS OF NET ASSETS BY FUND

	General Fund £	Designated Funds £	Restricted Fund £	Total £
<b>Fund Balances at 31 December 2022 are represented by:</b>				
Tangible fixed assets	19,281	7,105,355	-	7,124,636
Investments	638,509	5,694,171	-	6,332,680
Current assets	196,633	-	117,051	313,684
Current liabilities	(854,423)	-	-	(854,423)
	<b>-</b>	<b>12,799,526</b>	<b>117,051</b>	<b>12,916,577</b>





ACCOUNTING POLICIES (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

11b. COMPARATIVE ANALYSIS OF NET ASSETS BY FUND

	General Fund £	Designated Funds £	Restricted Fund £	Total £
<b>Fund Balances at 31 December 2021 are represented by:</b>				
Tangible fixed assets	26,902	7,276,530	-	7,303,432
Investments	117,236	6,847,682	-	6,964,918
Current assets	660,466	-	117,051	777,517
Current liabilities	(804,604)	-	-	(804,604)
	<u>-</u>	<u>14,124,212</u>	<u>117,051</u>	<u>14,241,263</u>

12. OPERATING LEASE COMMITMENTS

At 31 December 2022, the charity had future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
<b>Property</b>		
Total commitment under operating leases:		
Due in one year	-	31,248
Later than 1 year and not later than 5 years	-	-
	<u>-</u>	<u>31,248</u>

The total rental expense incurred during the year in respect of assets under operating lease was £30,000 (2021: £31,248).

13. CONNECTED CHARITIES

The following charities are connected charities of the Institute of the Daughters of Mary Help of Christians, otherwise known as "Salesian Sisters of St John Bosco" by reason of the similarity of their charitable objectives.

Charity	Charity Number	Address
Vides UK	1015097	Mansion Drive, Liverpool

Support is given by the Charity to these connected charities in the form of rent free use of buildings and unremunerated sisters' time. A grant of £10,000 was also given to VIDES UK. Anne Frances McNamee (trustee and director of FMA) is a trustee of VIDES UK.



**INSTITUTE OF THE DAUGHTERS OF MARY HELP OF CHRISTIANS  
OTHERWISE SALESIAN SISTERS OF ST JOHN BOSCO**

**ACCOUNTING POLICIES (continued)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**



**14. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**

	Notes	Designated Funds			Restricted Fund	2021 £
		General Funds £	Property Fund £	Retirement Fund £		
<b>INCOME FROM:</b>						
Investments		159,474	-	-	-	159,474
<i>Charitable activities</i>						
Sisters' Salaries and Pensions		569,412	-	-	-	569,412
Donations		17,793	-	-	117,051	134,844
Legacies		-	-	-	-	-
Other income		6,018	-	-	-	6,018
<b>Total</b>		<u>752,697</u>	<u>-</u>	<u>-</u>	<u>117,051</u>	<u>869,748</u>
<b>EXPENDITURE ON:</b>						
<i>Charitable activities:</i>						
Support of members and their ministry		1,115,474	171,175	-	-	1,286,649
Missions and charitable giving		37,320	-	-	-	37,320
<b>Total</b>		<u>1,152,794</u>	<u>171,175</u>	<u>-</u>	<u>-</u>	<u>1,323,969</u>
<b>Net (expenditure)/income before gains/ on investments</b>		<u>(400,097)</u>	<u>(171,175)</u>	<u>-</u>	<u>117,051</u>	<u>(454,221)</u>
Net gains on investments		-	-	674,491	-	674,491
<b>Net (expenditure)/income</b>		<u>(400,097)</u>	<u>(171,175)</u>	<u>674,491</u>	<u>117,051</u>	<u>220,270</u>
Transfer between funds		339,043	-	(339,043)	-	-
<b>Net movement in funds</b>		<u>(61,054)</u>	<u>(171,175)</u>	<u>335,448</u>	<u>117,051</u>	<u>220,270</u>
<b>Reconciliation of funds</b>						
Fund Balances brought forward		61,054	7,447,705	6,512,234	-	14,020,993
<b>Fund Balances carried forward</b>		<u>-</u>	<u>7,276,530</u>	<u>6,847,682</u>	<u>117,051</u>	<u>14,241,263</u>



**INSTITUTE OF THE DAUGHTERS OF MARY HELP OF CHRISTIANS  
OTHERWISE SALESIAN SISTERS OF ST JOHN BOSCO**



**DETAILED INCOME AND EXPENDITURE – GENERAL FUNDS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Province £	Houses £	2022 £	2021 £
<b>INCOME</b>				
Salaries received	51,875	-	51,875	47,696
Pensions received	636,820	-	636,820	521,716
Bank interest received	168,899	-	168,899	159,474
Donations & legacies	13,029	11,000	24,029	17,793
Donations & legacies – restricted	-	-	-	117,051
Sales of bulletins & calendars	75	-	75	100
Profit on sale of fixed assets	-	-	-	5,918
<b>TOTAL INCOME</b>	<b>870,698</b>	<b>11,000</b>	<b>881,698</b>	<b>869,748</b>
<b>EXPENDITURE</b>				
<b>Premises and Equipment Costs</b>				
Repairs and maintenance	51,271	-	51,271	56,354
Professional fees	5,594	-	5,594	23,979
Insurances	39,770	-	39,770	37,525
	<b>96,635</b>	<b>-</b>	<b>96,635</b>	<b>117,858</b>
<b>Communities</b>				
Food	15,458	73,962	89,420	87,105
Household	-	73,877	73,877	69,210
Rent & rates	39,709	16,090	55,799	57,783
Fixtures and equipment depreciation	2,893	-	2,893	5,973
Medical	497,718	7,197	504,915	421,166
Clothing	620	7,627	8,247	7,688
Sundries	88	284	372	250
Library	2,183	3,696	5,879	7,840
Subscriptions	9,067	224	9,291	244
Sisters' National Insurance	1,633	-	1,633	1,629
Salaries paid (excluding VIDES UK/Newlands))	88,947	-	88,947	86,516
Redundancies	30,000	-	30,000	-
Funerals	4,180	-	4,180	9,518
Chapel	80	2,680	2,760	3,444
Light and heat	-	60,450	60,450	49,571
Telephone	3,544	17,081	20,625	21,385
Mass media	7,050	7,305	14,355	16,812
Retreats, courses and holiday	28,129	21,118	49,247	50,313
Travel and fares	12,300	14,940	27,240	9,529
Motor expenses	3,746	16,549	20,295	14,830
Motor vehicle depreciation	4,728	-	4,728	9,565
Bank charges & management fees	39,087	1,120	40,207	43,991
	<b>791,160</b>	<b>324,200</b>	<b>1,115,360</b>	<b>974,362</b>



**INSTITUTE OF THE DAUGHTERS OF MARY HELP OF CHRISTIANS  
OTHERWISE SALESIAN SISTERS OF ST JOHN BOSCO**



**DETAILED INCOME AND EXPENDITURE – GENERAL FUNDS (continued)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

	<b>Province £</b>	<b>Houses £</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Donations</b>				
Grants and donations (including VIDES UK/Newlands)	20,019	10,048	30,067	37,320
Missions	-	-	-	-
	<u>20,019</u>	<u>10,048</u>	<u>30,067</u>	<u>37,320</u>
<b>Governance costs</b>				
General office expenses	80	8,318	8,398	4,174
Audit and accountancy fees	23,160	-	23,160	19,080
Monies from Communities to Province	(48,788)	48,788	-	-
Monies from Province to Communities	377,612	(377,612)	-	-
	<u>352,064</u>	<u>(320,506)</u>	<u>31,558</u>	<u>23,254</u>
<b>TOTAL EXPENDITURE</b>	<u>1,259,878</u>	<u>13,742</u>	<u>1,273,620</u>	<u>1,152,794</u>
<b>NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR BEFORE PROPERTY DEPRECIATION</b>	(389,180)	(2,742)	(391,922)	(283,046)
Property depreciation	(171,175)	-	(171,175)	(171,175)
Gain on revaluation of investments	(761,589)	-	(761,589)	674,491
<b>NET INCOMING RESOURCES FOR THE YEAR</b>	<u>(1,321,944)</u>	<u>(2,742)</u>	<u>(1,324,686)</u>	<u>220,270</u>



# haysmacintyre

## Salesian Sisters of St John Bosco Audit Findings Report

**For the Year Ended 31 December 2022**

Partner: Richard Weaver; [rweaver@haysmacintyre.com](mailto:rweaver@haysmacintyre.com)

Manager: Shane McCormack; [smccormack@haysmacintyre.com](mailto:smccormack@haysmacintyre.com)





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## 1. INTRODUCTION AND EXECUTIVE SUMMARY

This report summarises our key findings in connection with the audit of the financial statements of Salesian Sisters of St John Bosco for the year ended 31 December 2022.

We would like to take this opportunity to thank Kate Usher, Jan Harvey and their team for the assistance and co-operation we have received during the course of our work.

### Our audit approach

Our work was planned and performed in order to issue an audit opinion on the financial statements in accordance with International Standards on Auditing (UK) ("ISAs") and the terms of our letter of engagement. Our audit approach is a risk-based approach founded on us gaining a thorough understanding of the entity and its business in order to allow us to identify the risks of material misstatement within the financial statements. To do this, we consider both the risk inherent in the financial statements themselves and the control environment in which the entity operates. We then use this assessment to develop an effective and efficient approach to the audit.

### Limitations

Our audit procedures, which have been designed to enable us to express an opinion on the financial statements, have included an examination of the transactions and the controls thereon.

Our audit included consideration of internal controls relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of internal control or to identify any significant deficiencies in their design or operation.

We have included in this report only those matters that have come to our attention as a result of our normal audit procedures and, consequently, our comments should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.

### Overall conclusion and opinion

At the time of issuing this report we anticipate issuing an unqualified opinion on the financial statements.



## 2. SIGNIFICANT AUDIT RISKS, AND OTHER FOCUS AREAS IDENTIFIED DURING AUDIT PLANNING

We set out below the significant audit risks and where applicable, other key areas of focus for our audit identified at the planning stage and the conclusions of our audit work:

Significant Audit risk/focus area	How we addressed this	Commentary
<p><b>Presumed risk in revenue recognition</b></p> <p>Under ISA 240 there is a presumed risk that revenue may be misstated due to improper revenue recognition. We are required to consider and respond to the risks of improper revenue recognition.</p> <p>We rebutted the risk in the case of:</p> <ul style="list-style-type: none"> <li>• Sisters' salaries and pensions due to their predictable nature.</li> <li>• Donations income measurement due to entitlement generally occurring on receipt.</li> <li>• Legacies income measurement due to the high profile of these streams of income because of the level of documentation generated by the legal process in proving entitlement.</li> <li>• Investment income because it can be agreed from third party sources.</li> </ul>	<p>We have undertaken a review of transactions around the year end to ensure income as being recorded in the correct period including reviewing accrued and deferred income.</p> <p>We have assessed the appropriateness of the recognition policies to confirm they are in line with the requirements of the Charity SORP and FRS 102</p>	<p>Our audit work on revenue did not identify any material issues.</p>
<p><b>Presumed risk of management override</b></p> <p>We are required to consider and respond to the risks arising from management override of controls.</p>	<p>We considered and reviewed all areas requiring judgement or estimates in order to assess the appropriateness of the judgements and estimates made by management.</p> <p>We reviewed and tested journal entries made in the year, and in particular those made as part of the year-end financial reporting process. Where necessary we made further inquiries regarding any seemingly inappropriate or unusual journal or other adjustments.</p>	<p>The results of our planned audit work are considered to be satisfactory in this area.</p>



### 3. ACCOUNTING AND AUDIT MATTERS

#### ***Budgeting and cash flows***

We have been provided with a high level budget projection for the next three years which show that over this period all current cash holdings will be eliminated. The validity of the going concern basis of preparation is therefore your reliance on and ability to draw down on the capital investments which are valued at £6.5m at 28 February 2023. We note that the inflationary assumptions in these projections are currently below national inflation levels. We would recommend that the budgets are revisited to take account of the much higher levels of inflation we are seeing to ensure that a more accurate assessment of draw down on the investment portfolio can be made, but our view on the ability of the charity to continue as a going concern is unaffected due to the high level of investments and cash balances available to the charity.

#### ***Letter of representation***

The international standards on Auditing require us to obtain written representations from the directors when you approve the financial statements. In addition to the standard matters the letter includes the following specific representations:

- We confirm that our forecasts show our cash reserves will be depleted over the next year and we are considering the charity's long term plans including the draw down from our investment holdings.
- We confirm that we are still in discussions with our legal advisors regarding the Anne Hoskinson £517k balance currently included in creditors. No progress has been made since last year. We also confirm that the balance should remain in creditors until all advice has been received and a decision can be made as to how to deal with it.

#### ***Misstatements***

There are no unadjusted misstatements to report other than those considered trivial.



#### 4. DETAILED CONTROL POINTS

During the course of our audit we identified the following detailed control points that we feel need to be brought to the attention of the Trustees and certain recommendations for improvements and or corrective action. Our audit included consideration of internal controls relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of internal control or to identify any significant deficiencies in their design or operation. The matters and detailed control points that we have identified are graded within the following framework to assist the Trustees assess their impact.

Rating	Rating type	Characteristics of rating type
<b>Significant</b>	These findings are considered to be significant to the management of risk in the business. The finding represents a serious weakness in systems and controls currently in place or a potentially fundamental control that has been omitted from the risk management systems as currently in operation.	<ul style="list-style-type: none"> <li>• Key control omitted</li> <li>• Key control not designed or operating effectively, for example as indicated by multiple exceptions found during our review work</li> <li>• Evidence of override of controls in place with significant or potentially fraudulent outcomes</li> <li>• Non-compliance with laws and regulations</li> </ul>
<b>Important</b>	Important findings that should be reviewed by management, pending corrective action and or updates to systems and controls.	<ul style="list-style-type: none"> <li>• Errors and exceptions noted during our testing that had corrected retrospectively during the year by management.</li> <li>• Potential improvement to existing control noted</li> <li>• Possibility for override of controls exists</li> <li>• Our review noted numerous exceptions but not in key controls</li> </ul>
<b>Limited</b>	Findings that identify non-compliance with established systems and controls.	<ul style="list-style-type: none"> <li>• Minor control weakness, for example limited exceptions noted during our review work</li> </ul>
<b>Advisory</b>	Items requiring no immediate action but which may be of interest to management or best practice advice.	<ul style="list-style-type: none"> <li>• Information for department management</li> <li>• Control operating but scope for efficiency and/or effectiveness improvements exist</li> <li>• Control operating but not necessarily in accordance with best practice</li> <li>• Recent or anticipated developments may necessitate new controls.</li> </ul>



We are pleased to confirm that no new control points arose from the current year audit. We provide the latest status of outstanding issues arising from previous year audits below:

**Prior year**

Issue:	Authorisation of expenditure - Province		Control point grade:	Resolved
Risk	Our comments & proposals		Current year update	
One invoice tested for Istituto Figlie Di Maria Ausiliatrice did not have evidence of being authorised. It should be policy to ensure that as far as possible all expenditure is suitably evidenced as being authorised.	We recommend that documentation for all items of expenditure is evidenced as being reviewed and authorised. Where payments are taken direct by Rome, emails confirming the review and authorisation process could be kept to meet this policy.		No issues noted this year.	

Issue:	Authorisation of expenditure - Communities		Control point grade:	Limited
Risk	Our comments & proposals		Current year update	
A few of items of community expenditure did not have evidence of being authorised on the documentation provided to support them. These included expenditure for food, clothing and energy supply. There is a risk that expenditure is being incurred which is not for charitable purposes.	We recommend that documentation for all items of expenditure is evidenced as being reviewed and authorised.		Policy is in place to retain all receipts, however the testing has revealed some community expenditure was not authorised, but we note the continued efforts to reinforce this policy.	

Issue:	Credit Cards		Control point grade:	Advisory
Risk	Our comments & proposals		Current year update	
Each sister holds a credit card in their name. Whilst receipts > £10 are kept to support the purchases there is no physical evidence of review.	We recommend that monthly checks are performed on the credit card statements and signed as review by an independent person.  <i>Management response:</i> This recommendation is accepted and suitable sign off procedures will be put in place.		This was still an issue this year with some of the statements sample not including written evidence of review by an independent person, but we note continued efforts to reinforce this new policy.	



## 5. EMERGING ISSUES

### Charity reporting and governance matters

#### Charity Commission guidance on the impact of the cost of living crisis

The Charity Commission has published guidance on managing financial difficulties arising from the cost of living crisis, covering the following main subject areas:

1. Trustees' duties and decision making
2. What to do if you experience financial difficulties
3. What to do if your charity cannot continue to operate
4. Reporting a serious incident to the Charity Commission

The new page emphasises various existing guidance for Trustees, but with a specific focus on the impact of the current economic climate, and it can be found here: <https://www.gov.uk/guidance/manage-financial-difficulties-in-your-charity-arising-from-cost-of-living-pressure>

#### Charity Commission consultation on social media guidance

The Charity Commission's consultation on new guidance concerning charities' use of social media closed in March 2023 and the guidance is expected to be issued in Summer 2023. The guidance will address both charities' own use of social media and Trustees' responsibilities in this regard, and the potential risks surrounding charity employees' use of social media.

On this latter point, the Commission is clear that employees should be free to use social media in their own right but notes the potential for private posts to be interpreted as the views of the charity, with the risk to the charity's reputation that this could bring, and the consequent need for charities to consider setting guidelines to govern their employees' use of media and to set policies concerning how the charity would respond to any negative exposure.

#### Revisions to the Annual Return

In December 2022, the Charity Commission published the outcome of its consultation on changes to the Annual Return, which will take effect for Annual Returns relating to financial years commencing on or after 1 January 2023.

The new Annual Return will include 23 new questions all charities will be required to answer 32 questions, up from a baseline of 16 in previous annual returns. The maximum number of questions that a charity will have to answer is now 52.

The changes to the questions cover the following areas:



**Charity reporting and governance matters**

1. Financial governance
2. Income and operations outside England and Wales
3. Charity operations and structure
4. Employees and volunteers
5. Governance of risk, incidents and safeguarding
6. Response to major external change

The detailed consultation outcome, including all of the new and revised questions, can be found here:

<https://www.gov.uk/government/consultations/charity-commission-revisions-to-the-annual-return-2023-25/annual-return-2023-consultation#annexes>

**Employment Tax****Health and Social Care Levy**

- The Government announced the introduction from April 2022 of a standalone 1.25% Health and Social Care Levy which applied to employers and employees.  
The following were the key financial implications:
- From April 2022, rates of employer and employee National Insurance increased by 1.25%
- From April 2023, National Insurance rates were to revert to the 2021/22 levels and be replaced by a dedicated levy
- The money raised via the levy was to be ring-fenced for investment in health and social care.

**Reduction in NI rate from 6 November 2022**

- The temporary increase in NI of 1.25% from 6 April 2022 to pay for health and social care was reversed by former Chancellor Kwasi Kwarteng - the current Chancellor Jeremy Hunt has not changed this decision. This means that the employee and employer NI rates revert to 2021/22 rates from 6<sup>th</sup> November 2022 for both payroll and payrolling benefit purposes.
- The rates for annual NI payments of Class1A and Class1B will be assessed at a composite rate of 14.53% for the whole of the 2022/23 tax year.
- HMRC also requested that employers remove the generic message on payslips which explained the NI uplift.
- This measure will also repeal the Health and Social Care Levy Act 2021. As a consequence, the 1.25% Health and Social Care Levy will not come into force from 6 April 2023 as previously planned.



**Employment Tax**

- The primary NIC threshold (the limit after which an employee pays NI) was increased to £12,570 p.a. for the period 6<sup>th</sup> July 2022 to 5<sup>th</sup> April 2023 and will remain in place until April 2028.

**National Living/Minimum Wage**

The National Living Wage will increase from £9.50 to £10.42 per hour from 1 April 2023. The National Minimum Wage rates also increased for those workers aged 22 and under. Employers will see their salary costs increase (increase between 9.7% to 10.9% across all categories) and face the prospect of having to auto-enrol more workers into workplace pension schemes - and pay at least 3% towards it.

**Pension tax relief for low earners in Net Pay Arrangements**

The government will introduce legislation in future Finance bill to make top up payments directly to low earning individuals saving in a pension scheme using a Net Pay Arrangement ('NPA'). Employees contributing to Relief at Source (RAS) schemes receive a 20 percent top-up on their pension contributions, even if they pay no income tax.

Contrast this to employees contributing to a NPA scheme who receive relief at their marginal tax rate, which for those with taxable earnings at or below the UK personal allowance is nil. The top ups will start to be paid from 2025/26 in relation to contributions made in 2024/25 onwards and align NPA participants with their equivalents saving into pensions schemes via the RAS method.



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Winner: Audit Team of the Year



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