

***Congregation of the
Sisters of Mercy
South Central Province***



***Annual Trustee Report
and Financial Statements
2023***

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Note - Any reference in this report to "**Province**" refers to the **Charity** of the Sisters of Mercy, South Central Province.

Any reference in this report to "**Sister**" or "**Sisters**" refers to the **Members** of the Congregation of the Sisters of Mercy South Central Province.

The Story of the Sisters of Mercy

The Congregation of the Sisters of Mercy is an international Roman Catholic Religious Congregation founded in 1831 by Catherine McAuley.

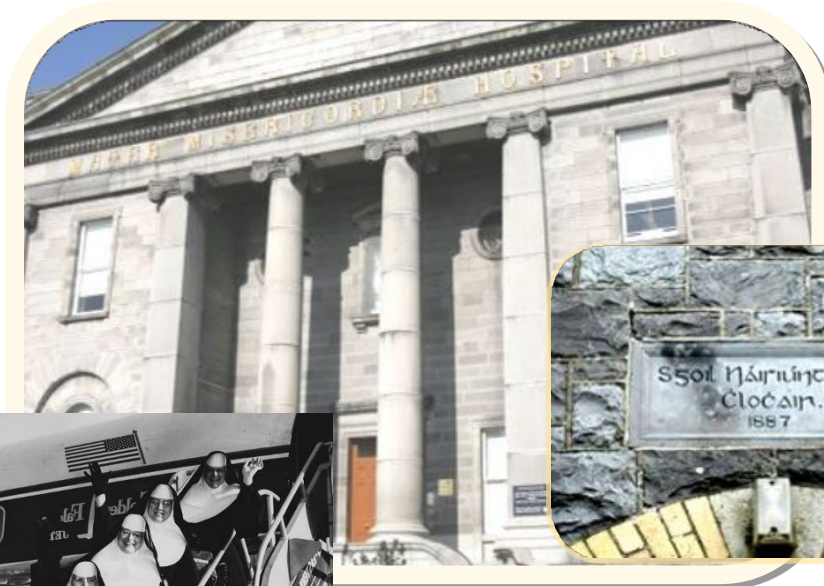


Catherine, influenced by her Christian faith, used her inheritance to set up a centre in Baggot Street from which she and her early companions responded to the needs of people disadvantaged in society.

The Sisters of Mercy have been engaged in addressing needs of women and children since the opening of the first House of Mercy in Baggot Street, Dublin in 1827.

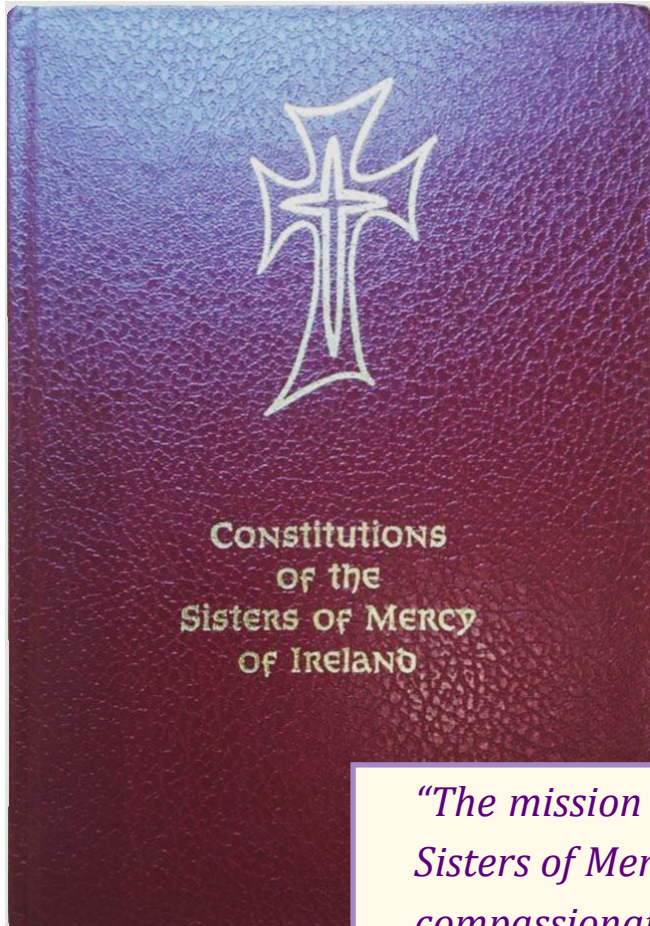
Catherine knew that providing basic education would help all people, but especially women and children to improve their lives. She and the Sisters of Mercy, who followed in her footsteps, also recognized and responded to the need to improve healthcare.

In the years that followed their founding, the Sisters of Mercy established schools and hospitals and cared in whatever way possible for the needs of the people who were poorest.



The Sisters were to the fore in social work as it developed and did pioneering work in the area of addiction. They worked in social service centres in the past and more recently in the area of care of the earth.

MISSION



“The mission of the Congregation of the Sisters of Mercy is to bear witness to the compassionate and merciful love of God in every encounter.

Our administration of temporal goods must express the Gospel call to justice, charity and almsgiving...

We use these goods for our common life, for the various apostolates of mercy and for the needs of the Church and especially for the poor and deprived.”

Constitutions 104 (1985)

STRUCTURAL ORGANISATION

In the recent past, there has been a consistent effort by the Sisters of Mercy to continue their outreach to people on the margins, through working for justice, ecology and advocacy for the voiceless in today’s world. Now, because of their age, many Sisters focus on pastoral care and praying for others.

Restructuring

This Charity is one of five ‘Congregation of the Sisters of Mercy’ civil charities in the Republic of Ireland and the Trustees have been working with the wider Congregation on a restructuring process. This is with a view to managing the Congregations resources more effectively for the purposes of their life and mission today. A decision has been taken to restructure the five civil charities in the Republic of Ireland into one legal entity. This will facilitate more streamlined administration and continued good practice in the future, and this restructuring is expected to take place in 2025.

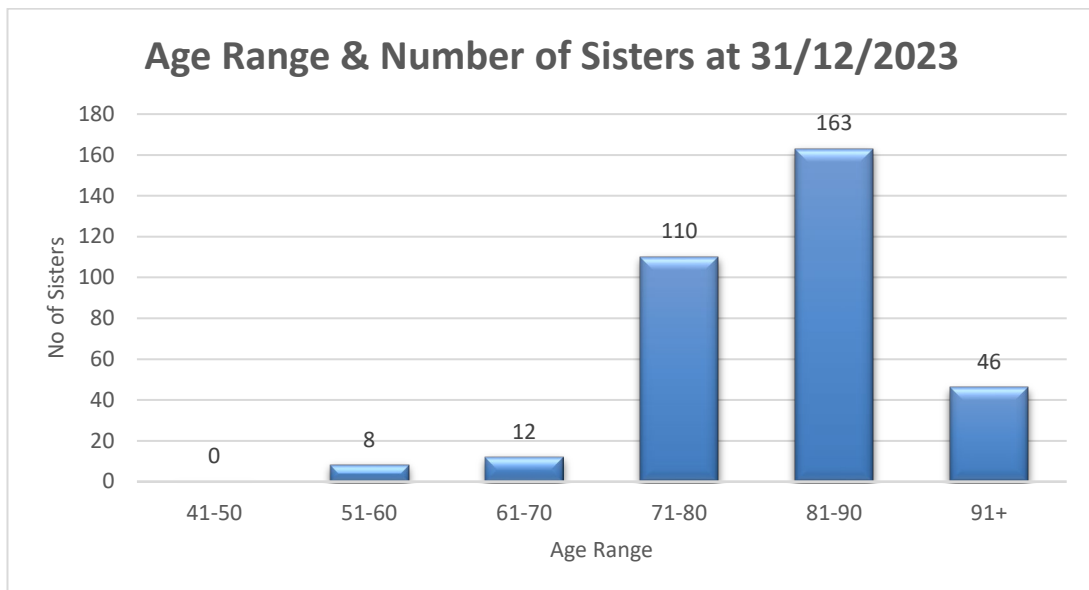
South Central Province

The South Central Province, which stretches from Dublin to Clare has responsibility for the mission area in Brazil founded in 1982.

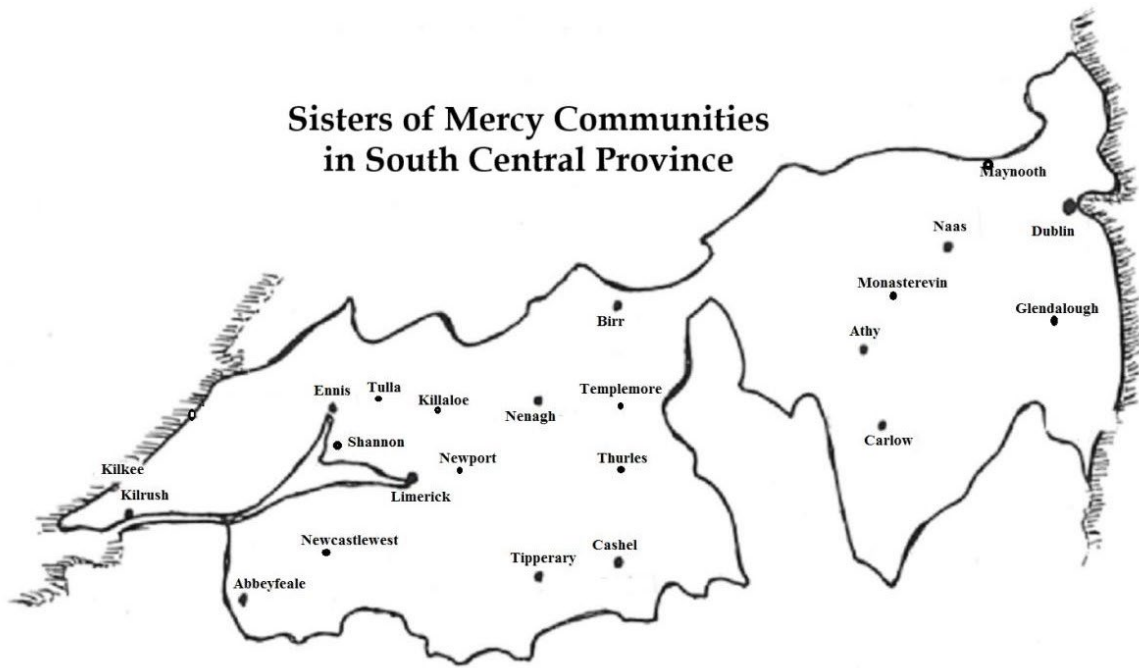
SOUTH CENTRAL PROVINCE

NUMBER OF SISTERS AT 31/12/2023

AVERAGE AGE 82. TOTAL 339



	41-50	51-60	61-70	71-80	81-90	91+	Total
Number of Sisters	0	8	12	110	163	46	339



OBJECTS OF THE CHARITY

The main objects of the Charity are the advancement of religion, care for the members of the Province throughout their lives, and the alleviation of poverty, through the promotion of charitable activities, the support of religious and other charitable works carried out in the name of the Province.



PUBLIC BENEFIT

The Trustees consider that the aims and activities of the Charity illustrate that the Charity is of public benefit. The Charity delivers public benefit through religious activities, overseas aid, ecological awareness and a variety of social and religious services. These are provided to families, older people and children, especially to people experiencing poverty.

The beneficiaries are the people of the Republic of Ireland, Brazil and of other parts of the world through response to needs in developing countries.

The Charity reaches out to those in need worldwide without making distinction on grounds of age, gender, sexual orientation, disability, nationality, ethnic identity, political or religious opinion.

The Trustees confirm that they have complied with the requirements of the Charities Act ROI 2009.

OVERVIEW of ACTIVITY PROFILE in 2023

Given the age profile of the members (average age 82), most members are officially retired from paid employment and dependent on pensions (Note 1). At the same time almost every Sister who can, makes some contribution, however small, to promoting religion by prayer, to alleviating poverty through pastoral work in parishes, justice work, social work and the support of missions outside of Ireland.

In 2023, as the impact of Covid 19 began to wane, the Sisters began to move back again into intra and inter-community interaction. They engaged once again in activities in parishes and with marginalised groups in their local areas.

Local Leadership

Internally those who are more active share responsibility for the care of older members as local leaders, nurses and activities animators.

Provincial Leadership

Seven Sisters are involved full time in internal **administration in the Province**: four as Trustees exercising leadership responsibility for the whole Province, one as Provincial Treasurer; one as HR and Employment Co-ordinator and one as Stewardship Co-ordinator.

¹ The members of the Province voluntarily donate their earnings (mostly pensions with a very small number of salaries and stipends) to the Charity and therefore have no independent means of support. Many give their services voluntarily in their various ministries and continue to do so well beyond the normal retirement age. Where the Charity has identified a critical need for a service for which no funding is available, it has released a member who would otherwise be in paid employment to work in a voluntary capacity or for a small stipend.

Congregational Leadership

Two other members of the Province work in administration at Congregational level while a further two Sisters are members of the Congregational Leadership Team.

Role of Trustees

With regard to Sisters' lives over the year 2023, the Trustees aimed to:

- ✚ Enable all members of the Province to further the mission of the Congregation and to live their religious commitment to the full.
- ✚ Support and resource those who are engaged in "active" ministry.
- ✚ Value the prayer ministry of all especially older, infirm and housebound members.
- ✚ Ensure adequate supports and care for ageing and frail members.
- ✚ Support the transitioning of Mercy partners and those Trust Bodies and companies who carry forward work initiated by members in the past.
- ✚ Collaborate with other groups having a similar vision.

Visitation in the Province

In 2022, the Trustees undertook a formal canonical visitation of the whole Province. In 2023, visiting the various local communities and Communities of Mercy (clusters of local communities) was carried out on an ad hoc basis depending on what was happening in the local community or the Community of Mercy. In this way the Trustees were able to maintain an overall view of the ongoing life of the Province.

ADVANCEMENT OF RELIGION

The advancement of religion, the nurturing of faith and the spiritual dimension of life is of prime importance to the Sisters in the Province. All aspects of the Charity's work are rooted in the Christian faith commitment of the members. Apart from their own prayer life, most Sisters actively contribute to the promotion of the spiritual and prayer life of the local faith community.

Sisters of Mercy are committed to daily personal prayer and each local Mercy community determines the pattern of communal prayer that suits its situation.

Participation in prayer ministry (such as retreat work, meditation, mindfulness and prayer, reflection groups in parish and community contexts) contributes to the wellbeing of people spiritually and mentally and to the up-building of parish community.



Our growing awareness of the profound mystery at the heart of the whole of Creation and the sacredness of all that exists has enriched our spirituality and changed our lives in many ways.

For all sisters in the Province intercessory prayer for the needs of local parishes, local communities and the world at large is an essential aspect of the advancement of religion objective.

Some examples of ministries in Sisters' own words

"I attempt to facilitate prayer in McAuley Nursing Home, in Dublin, in an individual and group setting, in a manner that suits the sisters' different capacities. I am also part of a hospital Chaplaincy Team."

"I work in West Clare in Pastoral Ministry. My work involves being a listening presence and supporting both the staff and students in the school."

"I give monthly contemplation talks to five communities in my area, along with poetry classes in a local school and community. I compose and record reflections for the Church's year for the local parish Facebook page."

HEALTHCARE AND COMPASSIONATE CARE OF THE SICK

2023 - Involvement in Health Care for Sisters of Mercy South Central Province

Health Care has become the primary focus of the Province over the last few years due to the aging profile of the members.

SISTERS WHO WORK IN HEALTH CARE

One sister in the Province works full-time in primary health care in the HSE.

Provincial Health Care Resource Group

The Health Care Resource Group is comprised of five Sisters in the Province who have been involved all their lives in various areas of healthcare. Their role is to advise Local Leaders in general about available health services for Sisters and they are open to speak with Sisters individually and to assist Sisters in practical ways related to healthcare, when requested. The members assist with Fair Deal applications if needed and support Sisters on their journey towards nursing home care. The group is also a resource for the Provincial Leadership Team and during 2023, the Health Care Resource Group took the lead in raising awareness among Province Leadership about the Advance Healthcare Directive and the implementation of the Assisted Decision Making (Capacity) Act 2015. The group meets with their link person on the Provincial Leadership Team about three times a year and reports to the full Provincial Leadership Team once a year. The link person on the PLT works also with other Provincial links and with a member of CLT on health care issues as they affect the Congregation generally.

Related Health Care facilities

The **National Rehabilitation Hospital, Dun Laoghaire (NRH)** has been in the trusteeship of the Congregation since its foundation in 1961. In the early years of the new millennium, the Sisters of Mercy decided to seek a voluntary trust to take on its trustee responsibilities in the NRH. In 2009, the Sisters of Mercy (as part of its voluntary contribution to the State for Redress) offered the State (HSE) the NRH site, subject to a long lease back to NewCo, a not-for-profit company, which agreed to carry the trusteeship (in tandem with the Minister for Health) of the National Rehabilitation Hospital into the future. Phase one of a new 'state of the art' Hospital was opened at the NRH in June 2019.



In 2023, Mercy SCP continues to carry the burden of substantial legal costs as it endeavours to see the completion of an agreed long leaseback between the HSE (for the State) and NewCo CLG. The negotiations, started more than ten years ago, are still ongoing.

Nursing Home Care

The Charity owns and operates two Nursing Homes, Catherine McAuley House, Beaumont, Dublin, and Catherine McAuley House, Limerick. During the early part of 2023, the Trustees continued to focus their attention on these homes because of the ongoing adjustments required to continue the battle with Covid 19. The Nursing Homes were also a source of increased expenditure for the Charity because of medical requirements at this time. Once again, the work of the frontline staff in these homes went far and above the call of duty. The residents too are to be commended for the part they played in staying safe.



Care of Older Members

At the end of 2023, we note that 94% of our members are over 70. In some larger communities and in our nursing care units, increasingly we employ lay people to cater for the Sisters' needs. Facilities Management Companies in five areas - North Dublin, South



Dublin, Limerick, North Tipperary/ Offaly and Clare, oversee care, catering, cleaning and maintenance in larger community houses in view of the Sisters' diminishing capacity. Smaller community houses are increasingly expressing the need for support

for cleaning, maintenance and catering.

Oversight of Facilities Management Companies

Weekly, monthly and tri yearly meetings are held with the Facilities Management Companies. The HR coordinator, stewardship personnel and local leaders attend the weekly and monthly meetings. Individual members of the Trustees attend the monthly meetings at regular intervals. All Trustees meet the CEOs of the companies thrice yearly for general oversight of the services.

The purpose of the meetings is to evaluate the services provided and to control spending.

Local Leadership and animation

Given the increasing care needs in the group, Sisters who are active help in coordinating supportive and pastoral roles in these communities. These supplement on a spiritual and pastoral level the care supplied by the Facilities Management Companies and third- party contractors.

**ALLEVIATION OF POVERTY AND ECONOMIC HARDSHIP
THROUGH PROMOTION OF EDUCATION, JUSTICE, ECOLOGY
AND OTHER CHARITABLE ACTIVITIES**

*“The Sisters of Mercy were born into the Church
as the ‘walking nuns’
who sought to alleviate and eradicate
pain, want and misery.”
Constitutions 42 (1985)*



The Sisters of Mercy aim to honour their mission in changing circumstances through responsiveness to changing needs, an enlarged consciousness of global poverty and its causes and by using the International Mercy network.

We make our contribution to the **alleviation of poverty** through:

- ✚ enabling members to carry out meaningful **social and pastoral work** based on the needs of local communities and parishes and on their own expertise, skills and energies;
- ✚ supporting morally and financially charitable work carried out by **other agencies** for the benefit of those who are disadvantaged;
- ✚ supporting where possible the empowerment of people who experience poverty and marginalisation;
- ✚ continuing to raise **awareness of** social and ecological **injustice**;
- ✚ encouraging a **collaborative** and **networking** approach to addressing poverty and disadvantage.

The Charity supports through its human, financial and other resources the charitable works carried out in the name of the Province.

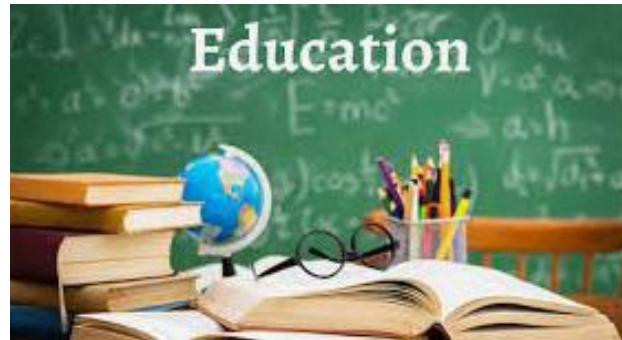
Through co-operation and sponsorship, the alleviation of poverty objective is enabled, and permits the Charity to reach out to those who are most disadvantaged and marginalised by society,

*'In the spirit of Catherine McAuley
standing with people who are needy and marginalised
will always be a priority for us'.*

Constitutions 43 (1985)

PROMOTION OF EDUCATION

Providing access to education has been central to the work of the Sisters of Mercy since the foundation of the Congregation.



All teaching Sisters in Mercy SCP have now retired from full time classroom teaching and from positions of leadership in schools. Some Sisters in the Province continue to give their time voluntarily in secondary and primary schools, organising and supervising school libraries, serving school breakfasts and helping with after school activities, and in other ways.

The Promotion of Education is continued through:

A. TRUSTEESHIP OF PRIMARY EDUCATION

Mercy SCP has transferred the trusteeship of the enterprise of primary education to diocesan trusteeship in the five dioceses that span the jurisdiction of the Province – Dublin, Cashel and Emly, Kildare and Leighlin, Killaloe and Limerick.

The following schools remain under the trusteeship of Mercy SCP at the time of writing this report:

- St. Paul's Special School, Beaumont
- Hospital School, Children's University Hospital, Temple Street, Dublin.
- Doon Girl's Primary School, Co. Limerick (in the process of transferring to the Cashel and Emly Diocese).

The trusteeship of the enterprise of education in Catherine McAuley School and Scoil Chaitríona, Baggot Street, Dublin 2, where Catherine McAuley opened a school in 1827, is transferred to the Archdiocese of Dublin.

The Charity retains the ownership of the property because of its heritage value to the Congregation given its close proximity to the founding house.

In 2023, negotiations to transfer the buildings of Killaloe Girls' Primary School and St. Senan's Primary School in Kilrush to the Killaloe Diocese were concluded.

B. TRUSTEESHIP OF SECONDARY EDUCATION

Catholic Education an Irish Schools Trust (CEIST)

In 2007 CEIST, which is now an independent legal entity, was set up to act as Trustees for Secondary Schools for the Sisters of Mercy in Ireland and for four other Religious Congregations.



EDUCENA

The EDUCENA foundation works with the CEIST Trust to enable the Trustee resourcing of their Schools and the management and optimization of the financial resources that will be needed in the future.

Educena has now secured the transfer to its balance sheet of fifteen schools in the Province and in conjunction with Mercy SCP will continue to oversee the legal work involved in transferring two remaining schools, St. Mary's, Arklow and Sancta Maria College Ballyroan, Dublin. The task of transferring the schools involves considerable work on the part of the Charity's trustees and their legal and property advisers. It is also very costly legally.

Both CEIST and EDUCENA have revised their Constitutions so that they are completely in line with the requirements of the Companies Act of 2014.

In 2023, the charity donated €50,000 to EDUCENA.

COMMUNITY SCHOOLS

In 2023, South Central Province continued its role as Joint Trustee of four Community schools/colleges along with the ETB (Education Training Board) in Kiltrush Co. Clare, Kilkee Co. Clare, Rathkeale Co. Limerick and with the ETB and the Archdiocese of Dublin in Tallaght, Dublin.

CEIST acts as agent for the Province in exercising active trusteeship of these schools and the Province covers the costs involved.

C. TRUSTEESHIP OF THIRD LEVEL EDUCATION

Mercy SCP maintains a link with Mary Immaculate Training College, Limerick as the Provincial Leader may nominate three Trustees and three members of the Governing Body.

The Provincial Leader is also a Member of the Bonaventure Trust whose objective is the funding of theology and theological research development in Mary Immaculate Training College.

D. FUNDING FOR EDUCATION

A fund for education support is set aside from the overall donations budget of the Charity. A committee meets quarterly to consider requests and allocate funds.

A member of the Trustees oversees the work of the committee

In line with requests received the committee allocated €20,000 from the fund to help students in further education and/or apprenticeships with college fees and educational resources. The committee allocated the remaining €10,000 to people in situations of economic hardship.

E. Scoping Inquiry into historical sexual abuse in schools run by Religious Orders

The Trustees worked with the Congregation Leadership Team and other relevant bodies to provide the information requested by the Scoping Inquiry. The Scoping Inquiry subsequently published its report in late 2024.

Justice, Peace and Reconciliation

Awareness Raising on Social Justice and Ecology

Conscious of the diversity and interdependence of all life we join with others in responding with compassion to critical issues of injustice.

(Chapter Statement 2018)

Justice Advisory Group

In the Mercy South Central Province, a justice advisory group meets a number of times every year to discern and plan on how to raise awareness of injustices and to suggest possible responses. Ecological Awareness is another aspect of the group's brief. The group frequently makes use of the weekly internal-to-the-Province digital Noticeboard to encourage and challenge good practice and give practical tips in the area of ecological responsibility.



The members communicate regularly with local communities. In 2023 most meetings were by Zoom.

Each year, on World Food Day, the group draws attention to inequality in the world. Communities are regularly encouraged to fast and contribute financially to projects in developing countries. The monies collected internally from the sisters is donated to the Brazil Mission and to other worthy causes.

Sisters engage in the fight for Justice and the Recognition of Human Dignity

Homelessness

Sisters Johanna, Anne and Mary welcomed several women who were homeless and in great distress into their home for a period, over two years. In that time several young women with various life experiences came to them for short stays. Some they got to know better than others. Those suffering from shock and trauma did not find it easy to engage with the Sisters or anybody



else as they tried to come to terms with what had suddenly and unexpectedly overtaken them. The Sisters walked with these women offering a listening ear and caring hospitality.

Sisters engage in the fight against human trafficking

Sr. Mary has also been involved with several organisations stretching back over more than 20 years – all working to counter human trafficking of women and children for sexual exploitation. Each organisation has its own particular emphasis.

She is a member of APT (Act to Prevent Trafficking). The aim of APT is to prevent such exploitation as trafficking and to make society aware through schools, colleges, parishes, of this horrific criminal abuse where human beings are bought, sold and forced to work against their will.

She is also a member of RENATE (Religious in Europe Networking against Trafficking and Exploitation), and MECPATHS, (Mercy Efforts for the Protection of Children from Trafficking with the Hospitality Sector).

Trafficking is a major justice and human rights issue. It is multifaceted in its origin, composition and exploitation and needs a coordinated response from various authorities to dismantle it.



Overseas Development and Support

*'Belonging to the Universal Church,
missionary in her very nature,
we seek to incarnate the mercy of God,
according to the limits of our resources, in missionary countries.'*
Constitutions 45 (1985).

Support for projects in the developing world has always been one of the Charity's objectives. From its earliest days the Congregation sent Sisters in the wake of emigrants from Ireland as they travelled to Newfoundland, America, Australia, New Zealand.

Today Mercy SCP does not have personnel to help with projects overseas, but it does try to help indigenous projects financially in so far as it can.



Supporting Other Charities and Groups

DONATIONS 2023

- + Concern €10,000.00 Trócaire: €10,000.00
- + UNICEF: €5,000.00 (Children in Gaza)
- + Brazil: €5,000.00
- + Canal Drug and Treatment Centre €5,000.
- + St. Stephen's Green Trust: €10,000.00
- + Family Resource Centre, Goldenbridge €8,000.00
- + Mercy Law Centre, Dublin - €60,000.00
- + Towards Healing: €40,000.00
- + EDUCENA: €50,000.00
- + Violence against Women €9,000.00 (Adapt, Limerick, €6,000, and €3,000 kept for emergencies.)
- + Doras Luimni: €10,000.00
- + Community Law and Mediation Centre, Limerick: €12,000.00
- + Hospice Care: €21,000.00 (Milford €7,000.00, Harolds Cross €7,000.00, St. Frances Raheny €7,000.00)
- + Housing/Homeless: €20,000.00 (Sophia €10,000.00, Simon Community €5,000.00, Capuchin Day Centre €5,000.00)
- + Vincent De Paul Society: €20,000.00 (Dublin, Limerick, Templemore, Monasterevin)



Adapt Domestic Abuse Service – Limerick

In 2023, the Sisters of Mercy SCP donated €6,000 to Adapt Abuse Service, Limerick.

This donation was used to provide ongoing emergency supplies for families who were accommodated in the service refuge. This donation assisted the service by enabling it to support these families and to ensure that their basic needs were being met.

Bedford Row Family Project – Limerick



In 2023, the Sisters of Mercy SCP, donated €20,000 through the Congregation’s Solidarity Fund to the Bedford Row Family project.

Bedford Row Family Project supports families affected by imprisonment. Children are the priority in their work with families.



Community Law and Mediation – Limerick



**Community
Law & Mediation**
LIMERICK

In 2023 The Sisters of Mercy, South Central Province donated €12,000 to Community Law and Mediation, Limerick.

This organization tries to fill the gap in legal provision for those who are disadvantaged in Limerick so that they can access justice. The goal is to work in areas such as homelessness, housing, social welfare, consumer law, equality and access to education.

Doras – Limerick

In 2023 the Sisters of Mercy, South Central Province donated €10,000 to Doras.

The funding was used to keep direct support service for asylum seekers, refugees, and migrants operational throughout 2023. The services are available free of charge to everyone, regardless of their status or situation.



The Family Resource Centre Inchicore, Dublin 8

In 2023, the Sisters of Mercy, South Central Province donated €8,000 to this Charity.

The donation received, helped in part, to fund a Family Support Project. The many public benefits accruing from the interventions of the Family Support Project include working with the local schools, the Gardaí, Social services, providing Wellbeing programmes etc.

Mercy Law Resource Centre – Cork Street Dublin 8

In 2023, the Sisters of Mercy, South Central Province donated €60,000 to the Mercy Law Resource Centre (MLRC) which was set up by the Sisters of Mercy in the Province.



The Mercy Law Centre is now an independent Charity and Company Limited by Guarantee providing accessible free legal advice and representation to people who are homeless or at risk of homelessness in the areas of housing and related social welfare law.

Core Services:

- a. Free legal advice clinics for people who are homeless or facing homelessness by phone and in centres that are easily accessible to them
- b. Free legal representation
- c. Legal support and training for organisations working in the field of homelessness.
- d. Policy work to advocate changes to laws, policies and attitudes that are particularly harsh for people facing homelessness and on the margins of society.
- e. Befriending service for clients who present with specific vulnerabilities and need support.

St. Stephen's Green Trust

ssgt

st.stephen's
green trust

One of SSGT's strategic goals is to support people in the international protection process to become full members of society. This goal was supported by Sisters of Mercy (South Central Province) in 2023 and the donation of €10,000 contributed to two distinct programmes of work.

The Stand Up, Speak Out (SUSO), programme and Activities for Children living in Direct Provision Centres.

Children's Grief Centre



The mission of the Children's Grief Centre is to provide a free support service to children, young people and their families affected by loss following bereavement, separation, and divorce. The Centre supports between fifty and sixty children per week and has grown in demand since it was set up in 2009 offering unique one-to-one support sessions. To date it has given a voice to around 1,800 grieving young people.

Over the years since its inception, the Sisters of Mercy South Central Province supported the Children's Grief Centre through the provision of premises, personnel and the payment of utilities.

In 2023, renovations were completed on a building at the John Henry Newman Campus at Mary Immaculate College, which was gifted to the Children's Grief Centre by the Congregation of the Sisters of Mercy, South Central Province. The renovated building was officially opened in September 2023 by the Minister for Education Ms Norma Foley and provides a stimulating and attractive environment for welcoming grieving children, young adults and their families.

<https://www.childrensgriefcentre.ie/>



Collaborating with St. Vincent de Paul Society



The charity supports the St. Vincent de Paul Society through regular donations at national and local level. Local communities and individual Sisters make further contributions in their local areas. A number of our Sisters also serve as volunteers or contact persons with the St. Vincent de Paul Society in towns and cities around the Province. In 2023, the Sisters of Mercy, South Central Province donated €20,000 to four branches of the St. Vincent de Paul Society.

Pastoral and Social Care

The Charity has always been concerned with promoting pastoral and social development initiatives and responding to the needs of the time and place in line with Gospel values. Many Sisters actively support voluntary groups and befriend individuals who tend to be marginalised. Today, these include homeless people, prisoners and their families, travellers, refugees, asylum seekers and migrants. There has been a strong tradition of providing assistance to people in need who call to the convent door. While the need has lessened in many areas or is met by other agencies, there are a number of convents which continue to provide this type of support.

OUTREACH TO UKRAINIAN REFUGEES

Templemore Convent of Mercy

In March 2022, the Sisters of Mercy pledged the Convent of Mercy, Templemore for accommodation for Ukrainian refugees and signed a two-year lease agreement with the Department for Children, Equality, Disability, Integration and Youth in April 2022. Thirty Ukrainian refugees were resident in the convent building since that date. The lease expired in April 2024 and the government did not renew the lease. The property is currently for sale.

2 Nessian Court, Limerick



This four-bed residential home in Limerick City which the Sisters of Mercy, South Central Province pledged for refugees fleeing the war in Ukraine, in the Limerick area. A two-year lease was signed with the International Organization for Migration (IOM) in July 2022 for two families who shared the house. The lease expired in July 2024 and the IOM did not renew the lease. The property is currently for sale.

Outreach to the elderly and housebound

In many of the areas where Sisters of Mercy live there is a strong tradition of keeping in contact with elderly people in these areas, especially those who are housebound, living alone or incapacitated. This sometimes involves providing a service such as grocery shopping or accompanying people to medical appointments. Some Sisters engage with active retired groups. Others regularly visit day care centres in their respective areas.



Outreach to Prisoners and their Families:

From the earliest days of the Congregation, Sisters have been involved in prison work. Sisters who play some role in the pastoral care of prisoners include:

- ✚ a number who visit those in prison.
- ✚ others who keep in contact with a particular prisoner by letter or personal visits.
- ✚ some who befriend those who have served sentences or support family members of those who are in prison.
- ✚ Some members continue to work in prison chaplaincy.
- ✚ One Sister works with the Irish Commission for Prisoners Overseas (ICPO).



Outreach to and Support for Past Residents of Industrial Schools

The Sisters of Mercy were engaged in the care of vulnerable young people since the opening of the House of Mercy in Baggot Street in 1827. This involvement continued through the years in more formal settings such as orphanages, industrial schools and group homes. Many former residents maintain contact and friendship with Sisters who were their carers in childhood. Sisters in turn provide informal after-care services and supports for these people. In light of revelations of the harshness of regimes in



industrial schools in the past, the Congregation established a Helpline and Counselling Service in 1996. This was taken over and expanded by CORI the following year and operated as 'Faoiseamh' until 2011. Then it was replaced by the service called

Towards Healing, a One Church service financed jointly by AMRI and the Irish Bishops Conference for former residents and their families. In total to date the Charity has given €2.6 million to the funding of this counselling service. A further €40,000 was donated to Towards Healing in 2023.

Individual former residents have been helped to access other preferred counselling services and engaged in ongoing education courses on request during 2023. Also, individual former residents who made direct contact with the Charity and who found themselves in financially straitened circumstances were also helped financially.

OTHER SERVICES OFFERED TO FORMER RESIDENTS

The services of the Congregational and Provincial Archivists and their staff as well as the services of the Provincial administration staff are constantly available to past residents of our institutions who seek their records. The numbers seeking these records increased exponentially in 2023. All requests were handled through the Congregational Archives and the Provincial Administration office.

Critical Global and Local Issues

The global aspect of Mercy collaboration gives life and hope to all involved – it underlines the power of each individual when we remember that one person, Catherine McAuley, had the initial dream that over time turned out to be a world-wide phenomenon.

Mercury International Association

The leaders of Mercy Congregations around the world work together to share some aspects of the common work of the Sisters of Mercy. The diagram below shows its purpose.



Mercy SCP for its part contributes in any way available to it to help communicate the vision of Catherine McAuley and to put it into action.

Other Global situations

In 2023 the Sisters of Mercy South Central Province donated €10,000 to Trócaire and €10,000 to Concern for their ongoing work in combatting hunger and the effects of climate change in developing countries. In 2023 UNICEF received €5,000.00 for children in Gaza.

HERITAGE AND UPKEEP OF LISTED BUILDINGS

Archives

The purpose of the archives service in Mercy South Central Province, located in Booterstown, Co. Dublin, is to ensure that a record of the lives of the Sisters in the Province, their mission, ministries and works is preserved. The Mercy story links into the Irish social history of the last two hundred years, particularly the areas of education, nursing, religious education, prison chaplaincy, and social work with particular focus on women and the disadvantaged in society.

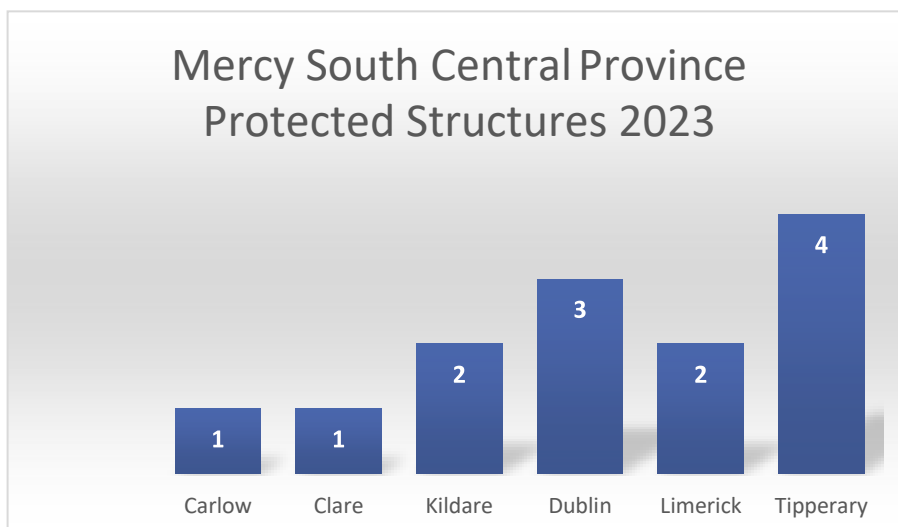
2023

Several Sisters throughout the Province assisted the archival work, during 2023. This included updating the official register, researching records queries, collecting annals written in each community, gathering-in personal papers of Sisters, dealing with archival material when a convent closes, writing and preserving obituaries for Sisters who died, processing and arranging all material which comes to the archives and keeping financial accounts of expenditure for this work.

Protected Structures

Some of our older convents are listed buildings which the Charity is obliged to maintain.

While there are a number of historical and listed buildings included in the assets of the charity, none of these are held and maintained principally for their contribution to knowledge and culture, and therefore, in the view of the Trustees, no assets satisfied the definition of heritage assets under Charity SORP (FRS 102).



There are thirteen protected structures in South Central Province. The Charity has an obligation to ensure that no aspect of the listed structure is endangered. When refurbishment needs to be carried out on any of these buildings more stringent planning laws are applied by the local planning authority. Certain repair works that are normally routine on a building may require planning permission on a protected structure. Sourcing expertise and materials for renovation can be costly. During 2023 no major upkeep projects were undertaken.



St. Leo's Convent, Carlow

Cemeteries

Cemeteries are also a focus of care. Mercy South Central Province has an overall plan to see that all cemeteries under its jurisdiction are kept in good condition and are prepared as low maintenance sites in preparation for a future where there may not be Sisters to oversee their maintenance.

FINANCIAL REVIEW 2023

A summary of the year's results can be found on page 46 of the accounts. During the year, total income amounted to €13.2m (2022: €13.4m). This was made up mainly of the salaries, pensions, gratuities and tax related income earned by the Sisters and donations. The other major items include nursing home income of €3.2m (2022: €2.9m), gains on disposal of tangible assets of €908k (2022: €286k), and investment income of €219k (2022: €224k).

The cost of raising funds of €449k (2022: €462k) has decreased on the prior year due to slight increases in support and governance costs.

Expenditure on charitable activities was €15.4m (2022: €15.0m).

Congregational living costs were €5.0m (2022: €5.0m). Healthcare costs increased from €8.2m to €8.6m. Relief of poverty, promotion of education, justice and other charitable activities decreased from €642k to €553k.

Upkeep of listed assets costs for the year were €444k (2022: €511k), due to work undertaken on maintaining the cemeteries.

Resources expended totalled €15.9m (2022: €15.5m). Investment management fees were €413k (2022: €419k) and governance costs were €246k (2022: €186k).

There were net gains on investments of €8.0m (2022: losses €11.3m).

There were net resources expended of €2.7m (2022: increase €2.0m). This was before the net gains/losses on investment assets, which when taken into account results in a net increase in funds in the year of €5.3m (2022: decrease €13.4m).

Total assets

At 31 December 2023, the Charity had fixed assets and current investments of €126m (including cash deposits of €12.3m) managed by professional investment management firms. The purpose of the investments is to assist in funding the promotion of the charitable objectives of the Charity, by generating income and other gains, while limiting risk to capital depletion.

The majority of the investment funds are under the management of J & E Davy and State Street Global Advisors Europe Limited and are managed under discretionary mandates within risk parameters agreed between each Investment Manager and the Charity. Investment Managers have been instructed to avoid investing in companies which fall foul of certain ethical criteria and, where possible, to favour stocks of companies that provide a positive benefit to society.

The Charity invests in a socially responsible manner and views its investments through the prism of ESG or Environmental, Social and Governance. The Charity seeks to deploy its capital to companies that are addressing climate change, that have strong corporate governance practices and that have a lower carbon footprint. In recent years, the Charity has invested in companies that are focused on long term global sustainability as well as in green and social bonds issued by Ireland and other European governments.

The Trustees, with their investment advisors, review the investments on a regular basis.

Policy on Reserves

At the end of the financial year, the total funds of the charity amounted to €125.4m. A sum of €24.2m is represented by properties and other fixed assets essential for the running of the charity. The Trustees have designated another €78.1m to provide for mission and ministry works and the care and welfare of the members. The general fund of €23.1m represents unrestricted funds available at the discretion of the Trustees in furtherance of the charitable objectives of the Charity. Details are given in note 22 of these Financial Statements. The funds will be reviewed annually, and transfers made where necessary.

	1 January 2023	New designations/ allocations	Utilised/ realised	Transfers	31 December 2023
	€	€	€	€	€
Designated as follows:					
Tangible fixed assets and intangible assets	25,290,132	244,046	(1,315,678)	-	24,218,500
Congregational living	21,591,530	6,225,279	(3,576,983)	-	24,239,826
Healthcare	19,948,510	9,076,734	(9,004,799)	-	20,020,445
Other Ministries	31,962,093	3,069,812	(1,217,924)	-	33,813,981
General fund	21,249,373	1,940,075	(99,104)	-	23,090,344
Total	120,041,638	20,555,946	(15,214,488)	-	125,383,096

An actuarial review was performed as of 31 December 2021 with a view to assessing the future reserve requirements of the Charity in relation to Congregational Living and Healthcare. A previous review of this nature took place in 2014 and assessed the future reserve requirements across all the designated reserves. There have been a number of changes in assumptions in the intervening period, including the impact of changes in inflation and other variables, and on foot of the latest review a number of transfers between designated reserves were made by the Trustees to reflect the latest estimate of funds required to meet future obligations.

Purposes of designated funds

Tangible fixed assets and intangible assets fund

The tangible fixed assets and intangible assets fund represents the net book value of the Charity's tangible and intangible fixed assets. The reserve recognises the fact that the assets are required for the day-to day work of the Charity and that the fund value would not be easily realisable if needed to meet operating costs or future contingencies.

Congregational Living

The congregational living fund consists of funds that the Trustees have designated to provide for the costs related to Congregational Living - the advancement of Religion into the future. The actuarial review, as of 31 December 2021, was undertaken to consider the congregational living costs and it was estimated that €24.04m would be required to be set aside in order to provide a modest sum per Sister for this purpose. For 2023 and 2022, related income and expenditure was allocated to this fund.

Healthcare

The healthcare fund consists of funds that the Trustees have designated to provide for the costs of healthcare and the compassionate care of the sick and those in need into the future. In the actuarial review, as of 31 December 2021, it was estimated that €24m would be required to finance these costs. For 2023 and 2022, related income and expenditure was allocated to this fund.

Other Ministries

The direct ministry fund consists of funds that the Trustees have designated to provide for the support of direct ministry into the future. These ministries include relief of poverty, promotion of education, justice, upkeep of listed assets, and other charitable activities. The allocation of the required funding to Other Ministries, after tangible fixed assets and intangible assets, Congregational Living and Healthcare, should be 60% of the remaining funds. This was approved in the 2014 review. Following the latest review €33.8m has been allocated to the fund, on this basis.

General Fund

The general fund of €23.1m represents unrestricted funds available at the discretion of the Trustees in furtherance of the charitable objectives of the Charity.

FUTURE PLANS

The Provincial Leader and Team will continue to give attention to their governance responsibilities as Trustees of the Charity.

They will review needs and spending plans and make every effort to manage the existing assets as efficiently as possible in order to generate the income necessary to achieve the Charity's aims.

The Charity plans to continue to give support to various works of the Charity, to their members who work in them, as well as to their colleagues and collaborators with whom they are associated.

There will be continuing commitment to the on-going care of the members of the Charity. Concern for frail older members will require the ongoing review of community houses and the assessment of their suitability for ageing communities. Where necessary Nursing Home Care will be accessed for Members requiring full-time care.

Charity-wide objectives 2024:

- Ongoing engagement with review of life and the mission in the context of the 2018 General and 2019 Provincial Chapters. Supporting and resourcing those who are actively engaged in ministry and caring for elderly and frail members.
- Collaboration with the Mercy International Association and Mercy Global Action to examine the themes of eco-justice and social justice and to plan for action in furtherance of the Mercy mission.
- Providing opportunities for our communities, associates, colleagues and others to grow in continued awareness of eco-justice issues.
- Supporting organisations / projects that respond to the housing crisis in Ireland, the situation with refugees/migrants, prisoners and justice issues. Collaborating with AMRI on these and relevant issues
- Reviewing Health and Safety measures in the Communities and Buildings with professional assistance.
- Reviewing our accommodation strategy: We will continue to respond to falling numbers and increasing age profile, making the necessary adjustments in the provision of accommodation and care.
- Ensuring compliance with the policies and procedures of the National Board for the Safeguarding of Children in the Catholic Church in Ireland and our statutory obligations in the areas of child safeguarding and vulnerable adults. Ensuring compliance with all statutory requirements for good governance.
- Collaborating with the Congregational Leadership Team and other Provinces in developing and implementing policies that ensure compliance with all relevant civil law and our own Constitutions.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of Governing Document

The governing instrument of the Province is the Constitutions of the Sisters of Mercy which was adopted by the General Chapter of the Congregation in August 1994 and approved by the Congregation for Institutes of Consecrated Life (Rome) in April 1995. The Province, as noted above, is one of four Provinces in Ireland and is an unincorporated association.

The governmental structure of the Congregation of the Sisters of Mercy involves a number of inter-connected units: Local, Provincial and Congregational. The nature of the authority in each unit is described in the Constitutions. The Province is a major unit of the Congregation having the personnel and other resources to support its own life, mission and membership.

Method Adopted for Appointing Trustees (Provincial Leadership Team)

The Charity is governed by the Provincial Leader and the Provincial Leadership Team who are elected by members of the Province (at a Provincial Chapter) and approved by the Congregational Leader and her Team. Their term of office is six years. The Provincial Leadership Team, who are the Trustees of the Charity, are based in the Provincial Office, Oldtown, Sallins Road, Naas, Co. Kildare. Members of the Provincial Leadership Team are chosen for their expertise and skills as well as their experience and knowledge of the Congregation, its nature and mission.

All Trustees are members of the Congregation of the Sisters of Mercy and as such their living and personal costs are borne by the Charity. They receive no remuneration for their services as Trustees.

Organisational Structure and Decision Making

The Provincial Leader and members of her Team are the Trustees of the Charity. With regard to decision-making, the Trustees take responsibility for the overall running of the Charity, in accordance with the Constitutions. The Trustees meet on a regular basis to review developments with regard to the Charity and its activities. Every six years an extended meeting, called a Chapter, is held. It is representative of all the members. It is a period of reflection, evaluation and planning, during which the participants assess the current reality, develop policies, set directions and elect leadership.

During 2023 the Trustees attended formal training courses organised by the Charities Regulator, PwC, ABRI, AMRI, IBEC, L & P, and Mason Hayes & Curran (Solicitors) on the duties of Trustees. They seek guidance and advice as necessary from their legal, investment, property, financial and other advisors on the issues which arise in carrying out their duties. In addition, the Trustees have established a financial advisory committee. The function of this committee, whose membership includes people with a range of relevant expertise, is to advise the Trustees on different aspects of stewardship and the general management of the assets of the Province.

There are systems of accountability operational throughout the Province. At the six yearly Chapter meeting the Trustees make a general and financial report to the members. The Provincial Treasurer is appointed by the Provincial Leader with the consent of her Team. The Provincial Treasurer administers the financial affairs of the Charity/Province under the direction of the Provincial Leader and her Team. The majority of the income of the Charity/Province comes from members' pensions and to a lesser extent from salaries and stipends, sale of property and income from investments. The salary, stipend and pension income is voluntarily donated by the members to a common fund, administered through the Provincial Stewardship office.

Collaboration and Partnership

It is the policy of the Charity to work in partnership and collaboration with their ministry colleagues, with statutory and voluntary bodies, and with other religious congregations, parish and diocesan groups in serving the local and wider community. In some instances, members are employed by these organisations, whilst in other cases they work as volunteers.

Risk Management

The Trustees are committed to ongoing risk assessment and monitoring. This process is supported by our financial advisory committee, who work closely with the Trustees in this area. The Risk Policy for the Province forms part of the Governance Code.

In 2023, the finance advisory group looked at the risks the Charity faces and reviewed the measures already in place, or needing to be put in place, to deal with them.

The Trustees have identified four areas where risks may occur:

- Governance and Management
- Operational
- Financial
- Laws and regulation



Governance and management consider the efficiency of the Trustee body. Risks considered include a lack of planning, a Trustee body which lacked sufficient skills or appropriate decision-making procedures. Such risks could include a lack of training / induction or poor stewardship of resources – human, financial and property. The Trustees have addressed these risks by operating both annual and longer-term plans, holding regular Trustee meetings which include the monitoring of actual performance against these plans, having meaningful induction / handover for incoming Trustees, attending Trustee training days, seeking third party advice as required.

Operational looks at the risks inherent in the Province’s activities including the operation of its Nursing Homes and assisted living houses – and the risk of any members being engaged in inappropriate activities, possible unsuitability of buildings, poor maintenance, shortcomings in the services provided, difficulties with staffing, poor health and safety standards, lack of a disaster recovery policy and cyber security policy..

The Trustees are assisted in the above by financial and legal advisors, the finance advisory group, HR and Health and Safety personnel. There are also others who assist the Trustees in the management of appropriate risks. These include: property advisors, investment advisors, the Stewardship Co-ordinator, the Safeguarding Committee and the Health Care Resource Group.

The Province has a full time Human Resource Manager who during 2023 continued to monitor compliance with employment law and conducted workshops on good practice across the Province. She oversaw the management of issues arising from health and safety issues. She also provided training in health and safety at regular intervals.

Financial considers the financial capacity of the Charity and ensuring it has the available financial resources to continue to carry out its activities. This incorporates the management of the operating (day-to-day) position, capital or building requirements and the returns earned on the Charity's investment portfolios. These risks are mitigated in a variety of ways, including budgeting, the setting of an investment strategy / investment objectives that consider diversity, prudence and liquidity criteria, regular financial and investment reporting against budget, cash flow planning and the appointment of a Financial Controller. The Finance Advisory Group met regularly in person and via Zoom in 2023.

Laws and Regulations looks at the effects of government policies, the consequences of non-compliance with laws and regulations, and poor risk assessment.

Having assessed the major risks to which the charity is exposed the Trustees believe that they have established effective methods to mitigate the risks:

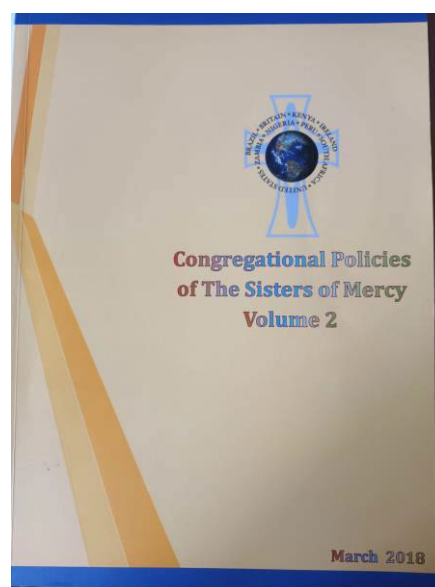
- obtaining appropriate professional advice and engaging the services of a financial controller;
- monitoring and, where appropriate, ensuring the operational and business risks faced by the charity; and
- developing policies, procedures, systems and controls.

The Trustees have considered the situation arising from the invasion of Ukraine by Russia, and the consequent sanctions imposed on the latter. These sanctions are generating impacts on the global economy that, at the date of preparation of these financial statements, are unpredictable. The war in Gaza also adds to uncertainty and market instability.

At the time of finalisation of these financial statements, the main impact on the organisation was the volatility experienced by investments in the period, which resulted in a significant increase in the value of investments in the year amounting to €8.0m. The Trustees will continue to monitor the impacts of same on costs, budgets and cash flow projection.

Congregational Policies

The Trustees, in collaboration with the Congregational Leadership Team, ensure that policies and good practice guidelines are developed, circulated and implemented and that these are regularly evaluated and updated. The Trustees have taken steps to ensure that the Province is fully compliant with all legislative requirements. Policies are updated on a regular basis. An updated Congregational handbook of policies was published in 2018.



Safeguarding

Since the mid 1990's the Congregation of the Sisters of Mercy has had a Safeguarding Policy in place and it has been reviewed regularly. The policy aims to encourage adequate awareness and best practice among all members of the Congregation, and those working with them, to ensure that all children and vulnerable adults are safeguarded from abuse of any kind. The Charity is committed to a culture of safeguarding and to ensuring compliance with best practice in this



area. The Trustees are proactive in complying with civil and ecclesiastical requirements for safeguarding. The Trustees review annually the implementation of its Safeguarding Policy and Procedures and this process is subject to monitoring by the Congregational Leadership Team and the NBSCCCI (National Body for Safeguarding of Children in the Catholic Church, Ireland).

Property

“For the sake of our Mercy mission, the Congregation and each Province has the right to acquire and possess, to administer and alienate property, temporal goods and revenues according to the norms of universal law and these constitutions, with due respect for civil law.”

Constitutions 119 (1995)

“We value the resources of the earth as gifts of God and use them in a spirit of stewardship ... In the spirit of religious poverty we seek to balance concern for our future with support and compassion for poor and needy people.”

Constitutions 118 (1995)

All our possessions are held in trust for the mission of the Congregation. As property trustees we aim to promote the mission, addressing the needs of our members and other needs in the wider community.

The relevant professional advice is taken into account in the areas of property leases and agreements, protected structures, planning, health and safety legislation, acquisition, refurbishment and disposal of property and all legally binding issues and transactions.

Most properties are currently held in one of the following property holding companies:

- Sisters of Mercy SCP Company Limited by Guarantee
- The McAuley Trust SCP Company Limited by Guarantee
- Mercy Trust SCP Company Limited by Guarantee
- Misericord SCP Company Limited by Guarantee

Properties Donated for Public Benefit in 2023.

20 Sycamore Drive Kilrush to Clare Co. Council.
Primary School Killaloe to Diocese of Killaloe
Primary School Kilrush to Diocese of Killaloe
Erasmus Smith House Ennis to Educena
Cork St Apt returned to Sophia
Athy Travellers Support Centre to Parish

Properties Sold in 2023

65 Kenilworth, Harolds Cross, Dublin
24 Ardbracken Dooradoyle, Limerick

Events since the year end

This Charity is one of five 'Congregation of the Sisters of Mercy' civil charities in the Republic of Ireland and the Trustees have been working with the wider Congregation on a restructuring process. This is with a view to managing the Congregations resources more effectively for the purposes of their life and mission today. A decision has been taken to restructure the five civil charities in the Republic of Ireland into one legal entity. This will facilitate more streamlined administration and continued good practice in the future. As part of this streamlining, revised constitutions were required for the constituent charities, including the Sisters of Mercy South Central Province. The revised Constitutions were approved at the Congregation's Extraordinary General Chapter in June 2022. The revised Constitutions were approved by the Holy See on 24 September 2023 and they were promulgated on 7 October 2023.

Post balance sheet date, on 8th March 2024, the Congregational Leadership Team at that time issued a Statement of Intent, which confirmed that the Congregation would "move forward together in initiating the work of living into the revised Constitutions, while not formally enacting them until 30th April 2025. Upon the enactment of the revised Constitutions on 30 April 2025, the Provinces, including the Sisters of Mercy South Central Province will no longer exist, and will form part of one overall merged organisation comprising all of the current provinces of the Congregation of the Sisters of Mercy.

This is considered to be a non-adjusting post balance sheet event. As a result these financial statements have been prepared on a basis other than going concern. No adjustments have been made to the assets and liabilities to reflect the decision to cease operations in the Sisters of Mercy South Central Province entity, as it is intended that all assets and liabilities will transfer across to the merged entity at net book value, with no adjustment to their current carrying value.

On behalf of the board



Sr. Brenda Dolphin



Sr. Patricia O' Meara

22 October 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Name of Charity:	Congregation of the Sisters of Mercy, South Central Province
Charity Number:	CHY 1566
CRA Number:	20002305
Address of Principal Office:	Provincial Office, Oldtown, Sallins Road, Naas, Co. Kildare W91A5 RK
Provincial Leadership Team:	Sr. Brenda Dolphin, Provincial Leader Sr. Patricia O'Meara, Assistant Provincial Leader Sr. Margaret Prendergast Sr. Ailish O'Brien
Provincial Treasurer:	Sr. Mary Monica Smalle
Independent Auditors:	PricewaterhouseCoopers Chartered Accountants and Statutory Audit Firm 1 Spencer Dock North Wall Quay Dublin 1
Principal Bankers:	Allied Irish Bank Bank Centre Ballsbridge Dublin 4 Bank of Ireland Main Street Blackrock Co. Dublin
Principal Investment Managers / Financial Advisors	J & E Davy Davy House 49 Dawson Street Dublin 2 State Street Global Advisors Europe Limited 2 Park Place Upper Hatch Street Dublin 2

Solicitors:

Mason Hayes & Curran Solicitors
South Bank House
Barrow Street
Dublin 4

Patrick J. Farrell & Co. Solicitors
Newbridge
Co. Kildare

Martin, Tynan, O'Donovan Solicitors
78 O'Connell Street
Limerick
V94 8X68

Kerin, Hickman & O'Donnell Solicitors
2 Bindon Street
Ennis
Co Clare

Nash, McDermott & Co. Solicitors
Templemore
Co. Tipperary

AJP McDonald Solicitors
30 Upper Pembroke St.,
Dublin 2

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' report and the financial statements of the Congregation of the Sisters of Mercy South Central Province.

The Trustees are required to prepare financial statements for each financial year that give a true and fair view of the Charity's assets, liabilities and financial position as at the end of the financial year and of the surplus or deficit of the Charity for the financial year. The Trustees have prepared the financial statements in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*) and the Statement of Recommended Practice applicable to Charities preparing the financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), (Charities' SORP (FRS 102)).

The Trustees shall not approve the financial statements unless they are satisfied that they give a true and fair view of the Charity's assets, liabilities and financial position as at the end of the financial year and the surplus or deficit of the Charity for the financial year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards and identify the standards in question, subject to any material departures from those standards being disclosed and explained in the notes to the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to:

- correctly record and explain the transactions of the Charity;
- enable, at any time, the assets, liabilities, financial position and surplus or deficit of the Charity to be determined with reasonable accuracy; and
- enable those financial statements to be audited.

The Trustees 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.

On behalf of the board



Sr. Brenda Dolphin



Sr. Patricia O' Meara

22 October 2024