

Charity numbers: 250183 (England and Wales) & SC039564 (Scotland)

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

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SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	Sr Winifred McCahill Sr Pat Eck (resigned 1 January 2025) Sr Eileen O'Connor Sr Goretti Spillane (appointed 1 January 2025)
Charity registered numbers	250183 (England and Wales) and SC039564 (Scotland)
Principal office	Crowe U.K. LLP R+ Building 2 Blagrove Street Reading Berkshire RG1 1AZ
Independent auditor	Crowe U.K. LLP R+ Building 2 Blagrove Street Reading Berkshire RG1 1AZ
Bankers	Royal Bank of Scotland 1 Hardman Boulevard Manchester M3 3AQ
Solicitors	Blandy and Blandy 1 Friar Street Reading RG1 1DA
Investment Advisors	Wilshire Associates Incorporated 210 Sixth Avenue, Suite 3720 Pittsburgh PA 15222
Global Custodians	BNY Mellon One Dockland Central Guild Street Dublin 1, D01 E4X0

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

Investment Managers	BlackRock 12 Throgmorton Avenue London EC2N 2DL
	Vanguard Brown Brothers Harriman Fund Administration (Ireland) Ltd 30 Herbert Street Dublin 2, D02 W329
	Cantor Fitzgerald Ireland 75 St Stephen's Green Dublin 2, D02 PR50
	PIMCO 78 Sir John Rogerson's Quay Dublin 2, D02 HD32

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their report, together with the audited financial statements for the year ended 31 December 2025.

Introduction

The Congregation of the Sisters of Bon Secours of Paris is an international Roman Catholic Religious Congregation. It was founded in Paris, France in 1824, where the Congregation is still located.

The accounts accompanying this report are the accounts of the charitable trust that supports the life and work of the Sisters in Britain.

Mission

The objects of the charity, as set out in its amended Trust Deed are to "advance the religious and other charitable work for the time being carried on or under the direction of the Congregation as the Trustees with the approval of the Superior shall think fit".

By caring for individual members of the Congregation throughout their lives with the Congregation, the charity aims to enable and support the Sisters to live out their faith.

When setting the objectives and planning the work of the charity for the year, and when encouraging the work of individual Sisters, the Trustees have given careful consideration to the Charity Commission's guidance on public benefit and have therefore complied with their duty in section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's published general guidance concerning the operation of the public benefit requirement under that Act.

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

Worship and Prayer

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

Social and Pastoral Work

Members of the Congregation are involved in social, pastoral work and the provision of counselling services. The Sisters aim to help, in particular, the poor and marginalised in society regardless of their personal background, faith, gender or individual circumstances.

International Mission Support

The charity aims to provide both financial and community support for international religious and other charitable works carried out in the name of and throughout the Congregation.

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, Governance and Management

Governing Document

Under Canon Law, the Congregation is governed at an international level by the Congregation Leader and the Congregation Team. They are elected every five years at a General Chapter.

In December 2009, the Congregation worldwide was restructured to remove the Province structure for Canon Law purposes and to move to a single Congregation structure with the Congregation Leader and the Congregation Team responsible for the governance of the Sisters under Canon law.

In terms of Civil Law, the charity itself is, and will continue to be governed by a Trust Deed dated 30 September 1966 as amended by a Commissioner's Scheme dated 7 December 1992 and a supplement Deed dated 2 April 1996. The charity is registered with the Charity Commission in England and Wales (charity number 250183) and with the Office of the Scottish Charities Regulator in Scotland (Charity number SC039564).

In accordance with the charity's Trust Deed, there shall be a minimum of three and a maximum of eleven Trustees. The statutory power of appointment and removal of a Trustee is vested in the Leader of Ireland and Great Britain.

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 Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

The law applicable to charities in England and Wales and Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these 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 judgments 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 presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions, disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

Recruitment and Training of Trustees

Trustees are chosen for their personal qualities and their understanding and experience of the ministries of the members throughout Great Britain. The Trustees are Sisters of Bon Secours who will already be well informed about the Mission, governing documents and strategic planning and history of the charity.

The local Treasurer is responsible for the induction and training of new Trustees. There are currently three Trustees of the Trust.

Organisational Structure

The Trustees are ultimately responsible for the policies, activities and assets of the charity. They meet on a regular basis to review developments with the regard to the charity and its activities. When necessary, they seek advice from the charity's professional advisors. There are seven Sisters in Great Britain and they live and work in a number of different locations, with the majority of them clustered around Glasgow. It is intended the administrative function, and subsequently the funds, for the Great Britain Sisters will be transferred to the Sisters of Bon Secours in Ireland in future years.

A director of the young adult Ministry was appointed in January 2024. This role will further the vision, charism and mission of the Sisters of Bon Secours through evangelisation and formation of young adults in Great Britain.

Working with Other Organisations

The charity works closely with a number of other charities and public bodies which work in the field of providing care to the vulnerable and the elderly. Examples of the organisations for which members have worked and with which the charity has cooperated during the year are as follows:

- Roman Catholic Dioceses of Glasgow, Northamptonshire and Westminster
- St. Christopher's Hospice - Volunteer
- NHS Buckinghamshire Voluntary Chaplaincy

Protection of Children and Vulnerable Adults

Along with all other organisations who serve in the community, the Trustees recognise the absolute necessity of ensuring the protection and safety of all those the charity serves. This means that all Sisters who are in any kind of ministry have to obtain clearance from the Criminal Records Bureau. The Trustees are committed to implementing all policies and procedures of the Catholic Safeguarding Advisory Service (CSAS). Ms Meranda Chan was appointed as Safe Guarding Manager / Liaison for the sisters in Great Britain (England and Scotland).

Risk Management

The Trustees have maintained a policy of continuous monitoring of the risks that the charity faces. These can be identified under main headings as:

- Maintaining the well-being of the members of the Congregation;
- Ensuring the property and equipment used by the Congregation is fit for the purpose it is applied to.

In order to minimise the likelihood of damaging events the Trustees monitor:

- Health and safety regulations and have a policy of maintaining their premises to a sufficient standard;
- Safeguarding of Children & Vulnerable Adults
- Financial controls through budgets and accountability for actions taken.

The Trustees are satisfied that major risks identified have been adequately mitigated where necessary.

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

Objects, Aim and Objectives and Principal Activities

Charitable Objects

As stated above under "Mission", the objects of the charity, as set out in its amended Trust Deed are to "advance the religious and other charitable work for the time being carried on or under the direction of the Congregation as the Trustees with the approval of the Area Leader of Sisters of Bon Secours Ireland and Great Britain shall think fit".

Aims

As also stated under "Mission", the aims of the charity are to care for individual members of the Congregation throughout their lives with the Congregation and so enable and support them to live out their faith and to put that faith into practice through a wide variety of religious and other charitable works.

1. Support of Members

The Congregation has an obligation to support its members and their charitable ministries. Because of their vow of poverty and the completion of a Deed of Covenant or Gift Aid declaration, none of the members have resources of their own. Each one has, however, devoted a significant part of their life to the mission of the Congregation.

In common with many religious Congregations in Great Britain, the age profile of the members is increasing as existing members grow older and the number of new vocations declines.

In this regard, the aims of the Trustees over the current and forthcoming years include:

- Enabling members to continue with their individual ministries for as long as possible;
- Reviewing the properties used by the Sisters and assessing their suitability for the Sisters age, health and wellbeing. Ensuring all members receive the level of care they require;
- Providing support to Congregation worldwide

2. Worship and Prayer

The charity is committed to helping as many people as possible to join with the Sisters in worship with the aim of putting faith into action through prayer and scripture, music and sacrament. The Sisters are involved in a number of activities which include:

- Promoting the values and vision set out in the Gospel including the promotion of human dignity, working for a society based on justice and peace and encouraging care and respect for all creation;
- There is an opportunity to take time to pray individually;
- Sisters can take time for quiet contemplation, reflection, study and consider the Gospel;
- Praying with those who are house bound, sick or dying.

3. Social and Pastoral Work

The charity enables and supports individual members of the Congregation in ministry and outreach work thereby furthering the message set out in the Gospel.

The following are examples of the social and pastoral work undertaken by individual Sisters:

- Working in Parishes, helping parishioners develop their spiritual lives
- Administrative support to Church organisations
- Spiritual direction

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

The aims of the Trustees in this area include:

- To defend and care for all of creation; to cry out with others against injustice and all that diminishes life on Earth
- Encouraging and motivating members to work with and assist the poor, elderly and marginalised

4. International Mission Support

The Congregation works with charitable purposes connected with the advancement of religion. The charity supports the international religious and other charitable works carried on in the name of the Congregation. This includes providing financial support for fellow countries within the Congregation as a whole, funding the Congregation's mission work and Sisters living costs worldwide.

Review of Achievements and Performance for the year

The following paragraphs outline the main achievements during the year in each of the charity's principal areas of work.

1. Support of Members

The charity continues to ensure that the properties are suitable for the Sisters' needs and the Sisters receive the level of care they require.

2. Worship and Prayer

Throughout the year the Sisters continued with their own private worship and continued with their own spiritual development and training. Some Sisters attended online courses on scripture which provided renewal and quiet contemplation.

3. Social and Pastoral Work

Throughout the year, the Sisters continued to carry out various forms of social and pastoral work in order to fulfil their individual Ministries. This work enables the charity to reach out to those in need within society generally and benefit a number of people.

Some examples of the work individual Sisters are doing are given below by way of illustration.

A Sister works in her parish as a Pastoral Care worker helping people cope with their troubles, be that the loss of someone dear to them, family and relationship problems, unemployment and the associated monetary worries. This Sister's dedication to her work means that she is available to those she is helping whenever they need her – even if it is simply a matter of sharing a cup of tea or popping in for a chat.

In London, a Sister volunteers at St Christopher's Hospice assisting people at end of life care both in the hospice and local community.

In Glasgow, a Sister volunteers in her local parish and provides pastoral visits to Sisters in nursing homes.

The Charity funds the Bon Secours Young Adults Director programme which furthers the vision, charism and mission of the Sisters of Bon Secours through evangelisation and formation of young adults in Great Britain.

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

Financial Review and Results for the year

Results for the Year

The Statement of Financial Activities (SOFA) is set out on page 15.

During the year, total incoming resources amounted to £101,153 (2024: £97,692). An ongoing component was pensions received by the Sisters of £95,515 (2024: £91,590), which were gifted to the charity.

Resources expended totalled £311,662 (2024: £3,288,019). The expenditure related to Young Adult Ministry, £82,486 (2024: £48,005), Support of Members and the Charity for an amount of £229,176 (2024: £142,916).

Investment gains of £417,315 (2024: *Gains of £661,385*) were made. The net increase in funds for the year was £206,806 (2024: *£2,528,942 Decrease*).

The charity had no fundraising activities requiring disclosure under S162A of the Charities Act 2011 or section 13 of the Charities (Protection and Social Investment) Act 2016.

Investments

At 31 December 2025, the charity had investments of £5.07m (2024: £4.65m).

The purpose of these funds is to provide investment income to promote the charitable objectives of the Trust, and to provide capital growth in the reserves over the medium term. They are invested with a conservative investment strategy. The objectives for the investments are as follows:

- To provide an annual income for the charity.
- To preserve the capital value of the portfolio in real terms.
- To generate a real return, depending on conditions in financial markets, after the initial two objectives have been met.
- To achieve the above targets while utilising the charity's stated ethical investment policy.

The majority of the investment funds are under the management of Vanguard. The charity also has a holding of PIMCO investments, BlackRock investments and Alternative Investments which are held via the Ethical Investment Initiative Ltd and the L&P Nominees (formerly Alternative Investments Ltd). These funds have an ethical investment screen; they exclude companies that fall foul of certain ethical criteria, and in most cases favour stocks that provide positive benefits to society; these funds only hold investments that are compatible with the charity's religious ethos.

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

The ethical screen in place states that funds should not be invested in companies which are determined to be engaged or involved in, and / or derive revenue (above a threshold specified by the Index provider) from, the following activities:

- (a) Vice Products (i.e., adult entertainment, alcohol, gambling, tobacco, cannabis);
- (b) Non-Renewable Energy (i.e., nuclear power, fossil fuels (including power generation from oil, gas, and thermal coal)); and
- (c) Weapons (chemical & biological weapons, cluster munitions, anti-personnel landmines, nuclear weapons, civilian firearms, and conventional military weapons).

The index methodology also excludes companies that, as determined by the Index provider, are involved in severe controversies (i.e., companies which do not meet the labour, human rights, environmental, and anticorruption standards as defined by the United Nations Global Compact Principles).

The Sisters of Bon Secours UK Province Fund recorded a positive return of 7.86% in 2025, outperforming its Investment Policy Benchmark which posted gain of 7.71%. The Community Support Fund recorded a gain of 9.39%, outperforming its Investment Policy Benchmark gain of 9.32%.

The Environmental, Social and Governance Global Equity portion of the portfolios, managed passively by Vanguard, recorded a gain of 12.03% for the full year, 12 basis points behind the global equity benchmark. BlackRock recorded a gain of 5.81%, behind the benchmark gain of 5.99%. The returns of the PIMCO Inflation Strategy were positive in 2025, while adding value through active management, recording a return of 13.56% compared to its custom benchmark of 11.56%. The Bon Secours UK Province private markets investments produced positive returns in 2025. The Total L&P portfolios ended the year up 2.81% in the UK Province Fund.

Reserves Policy

Free reserves are defined by the Charity Commission as unrestricted funds available to spend on the general purposes of the Charity and excluding those designated for particular purposes and those already utilised in purchasing tangible fixed assets.

At the end of the financial year, the total funds of the charity amounted to £5.82m (2024: £5.62m). The Trustees have designated £5.1m (2024: £4.6m) to provide for the young adult ministry and the care and welfare needs of the Sisters of Bon Secours in Great Britain. The Trustees consider this an adequate level of reserves for the current year to cover spending anticipated.

After deducting the carrying value of functional fixed assets for the charity's own use and designated funds, free reserves are £0.3m (2024: 0.6m). The Trustees consider this an adequate level of free reserves.

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

Designated funds

The charity has the following designated funds:

- **Young Adult Ministry**

Exists to support the vision, charism and mission of the Sisters of Bon Secours through evangelisation and formation of young adults in Great Britain.

- **Community Support Fund**

Exists to meet the care and welfare needs of the Sisters in Great Britain.

General Funds

The remaining funds which are available for all other purposes of the Congregation in alignment with the charity's Trust Deeds.

Future Plans

The Trustees intend to continue to meet the following objectives to:

- Support its members and their charitable works
- Worship and prayer
- Social and pastoral work including Young Adult Ministry.
- Support other charities and projects that are in line with their charitable objects
- Be attentive to care for all of creation in all activities.

Subsequent Events

The Sisters of Bon Secours Great Britain, who are overseen by the Sisters of Bon Secours Ireland, have concluded consultations with their Irish counterparts and have agreed to undertake a restructuring process. This decision has arisen as a result of declining membership within the congregation in Great Britain.

As part of the restructuring, certain investments with a value of £4.7 million at 31 December 2025 will be transferred from Great Britain to Ireland in accordance with a formal agreement between the two entities. The agreement provides for the ongoing administration and financial support of the Sisters of Great Britain and ensures the continuation of their charitable purposes, including young adult ministry, for the duration of the lifetime of the remaining Sisters in Great Britain and up to the actual value of the investments at the transfer date.

The agreement has been approved by both parties, and it is intended that it will be signed before 31 May 2026. The restructuring is intended to ensure the best use of the charity's resources and to enable the charity to continue to fulfil its charitable objectives as membership declines.

The Sisters of Bon Secours Great Britain will continue to comply with the charity regulatory framework in England and Scotland.

Approved by order of the members of the board of Trustees and signed on their behalf by:

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

Sr. Eileen O'Connor.

Sr Eileen O'Connor
Trustee

Date: 18.05.2026

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

Opinion

We have audited the financial statements of Sisters of Bon Secours of Paris - British Province (the 'charity') for the year ended 31 December 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, 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 2025 and of its incoming resources and application of resources 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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.

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which 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.

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE (CONTINUED)

Auditor's responsibilities for the audit of the financial statements

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 Act and relevant regulations made or having effect thereunder.

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:

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 and The Charities and Trustee Investment (Scotland) Act 2005 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity's ability to operate or to avoid a material penalty. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and Trustees about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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. This description forms part of our Auditor's report.

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SISTERS OF BON SECOURS OF PARIS -
BRITISH PROVINCE (CONTINUED)**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 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 and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Crowe UK LLP

Crowe U.K. LLP
Statutory Auditor
R+ Building
2 Blagrove Street
Reading
Berkshire
RG1 1AZ

Date: 22 May 2026

Crowe U.K. LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies		100	100	100
Charitable activities:				
Sisters' pensions		95,515	95,515	91,590
Investments	4	5,538	5,538	6,002
Total income		101,153	101,153	97,692
Expenditure on:				
Raising funds:				
Investment Manager Fees		3,825	3,825	3,848
Charitable activities	5	307,837	307,837	3,284,171
Total expenditure		311,662	311,662	3,288,019
Net gains on investments		417,315	417,315	661,385
Net movement in funds		206,806	206,806	(2,528,942)
Reconciliation of funds:				
Total funds brought forward		5,617,399	5,617,399	8,146,341
Net movement in funds		206,806	206,806	(2,528,942)
Total funds carried forward		5,824,205	5,824,205	5,617,399

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 18 to 31 form part of these financial statements.

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

**BALANCE SHEET
AS AT 31 DECEMBER 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	7	399,303	413,974
Investments	8	5,071,833	4,654,518
		<u>5,471,136</u>	<u>5,068,492</u>
Current assets			
Debtors	9	1,490	955
Cash at bank and in hand		392,468	590,128
		<u>393,958</u>	<u>591,083</u>
Current liabilities			
Creditors: amounts falling due within one year	10	(40,889)	(42,176)
Net current assets		<u>353,069</u>	<u>548,907</u>
Total assets less current liabilities		<u>5,824,205</u>	<u>5,617,399</u>
Total net assets		<u><u>5,824,205</u></u>	<u><u>5,617,399</u></u>
Charity funds			
Unrestricted funds			
Designated funds - Community Support Fund	12	3,615,999	3,000,000
Designated funds - Young Adult Ministry	12	1,489,335	1,600,000
General funds	12	718,871	1,017,399
Total unrestricted funds	12	<u>5,824,205</u>	<u>5,617,399</u>
Total funds		<u><u>5,824,205</u></u>	<u><u>5,617,399</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Sr Eileen O'Connor
Trustee

Sr Eileen O'Connor

Date: 18.05.2026

The notes on pages 18 to 31 form part of these financial statements.

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. General information

The objects of the charity are to advance the religious and other charitable work under the direction of the Congregation as the Trustees, with the approval of the Superior, sees fit. The unincorporated Charity is registered in England and Wales (Charity number 250183) and registered and domiciled in Scotland (Charity number SC039564). The principal address of the charity is Crowe UK LLP, R+ Building, 2 Blagrove Street, Reading, Berkshire, RG1 1AZ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The accounts (financial statements) have been prepared in accordance with the *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

As the charity is not deemed, per the SORP, to be a 'larger charity' no Cash Flow Statement is required.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Sisters of Bon Secours of Paris - British Province meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Sisters of Bon Secours Great Britain, who are overseen by the Sisters of Bon Secours Ireland, have concluded consultations with their Irish counterparts and have agreed to undertake a restructuring process. This decision has arisen as a result of declining membership within the congregation in Great Britain.

As part of the restructuring, certain investments with a value of £4.7 million at 31 December 2025 will be transferred from Great Britain to Ireland in accordance with a formal agreement between the two entities. The agreement provides for the ongoing administration and financial support of the Sisters of Great Britain and ensures the continuation of their charitable purposes, including young adult ministry, for the duration of the lifetime of the remaining Sisters in Great Britain and up to the actual value of the investments at the transfer date.

The agreement has been approved by both parties, and it is intended that it will be signed before 31 May 2026. The restructuring is intended to ensure the best use of the charity's resources and to enable the charity to continue to fulfil its charitable objectives as membership declines.

Given the above written commitment from the Sisters of Bon Secours Ireland to financially support Great Britain, the Trustees have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future, and therefore believe it appropriate to adopt the going concern basis of accounting in preparing the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

2. Accounting policies (continued)

2.3 Incoming Resources

Incoming resources are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the income and any conditions for receipt are met;
- it's probable that they will receive it; and
- the Trustees are reasonably certain that the value can be reliably measured

2.4 Resources expended

Resources expended are accounted for on an accruals basis. Certain costs are apportioned to expenditure categories based on the estimated amount attributable to that activity in the year. The irrecoverable element of VAT is included with the item of expense to which it relates.

Included within resources expended are governance costs. Governance costs comprise the costs of running the charity, including strategic planning for its future development, also internal and external audit, any legal advice for the Charity and all the costs of complying with constitutional and statutory requirements.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Tangible fixed assets and depreciation

Expenditure incurred in keeping the properties in a fit and useful condition is written off in the year it is incurred unless the subsequent expenditure provides an enhancement of economic benefits in excess of the previously assessed standard of performance, in which case it is capitalised.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Land	- Nil
Buildings and property improvements	- 2.5%
Furniture and equipment	- 25%

Assets purchased for less than £500, are written off to the Statement of Financial Activities on acquisition.

2.6 Leased commitments

Operating lease commitments are charged to the Statement of Financial Activities in the year in which they are incurred.

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

2. Accounting policies (continued)

2.7 Fixed asset investments

Quoted investments are included at closing market value at the balance sheet date with the exception of a small amount of investments held in private equity which are valued at cost rather than market value as there is no liquid market for them.

Any gain or loss on revaluation or disposal is taken to the Statement of Financial Activities.

2.8 Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Balances denominated in a foreign currency are translated into sterling at the exchange rate ruling on the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

2.9 Fund accounting

All funds held in the current and prior year are unrestricted.

Details of the nature and purpose of each fund is described in the Trustees report and in note 12 of the accounts.

General unrestricted funds represent funds which are expendable at the discretion of the Trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Such purposes are within the overall aims of the organisation.

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

3. Critical accounting estimates and areas of judgment

Preparation of the financial statements requires management to make judgements and estimates. The Trustees consider that there are no material judgements in applying accounting policies or key sources of estimation uncertainty.

4. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Bank interest	5,538	5,538	6,002

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £	<i>Total 2024 £</i>
Charitable donations	2,784	2,784	1,741,401
Sisters' living expenses (5a)	52,450	52,450	49,397
Contributions to the Congregation Office	-	-	1,358,148
General expenses (5b)	252,603	252,603	135,225
	307,837	307,837	3,284,171

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

5. Analysis of expenditure on charitable activities (continued)

Summary by expenditure type

	Staff costs 2025 £	Depreciation 2025 £	Other costs 2025 £	Total 2025 £	<i>Total 2024 £</i>
Charitable donations	-	-	2,784	2,784	1,741,401
Sisters' living expenses (5a)	-	-	52,450	52,450	49,397
Contributions to the Congregation Office	-	-	-	-	1,358,148
General expenses (5b)	67,614	14,671	170,318	252,603	135,225
	<u>67,614</u>	<u>14,671</u>	<u>225,552</u>	<u>307,837</u>	<u>3,284,171</u>
<i>Total 2024</i>	<u>38,092</u>	<u>14,674</u>	<u>3,231,405</u>	<u>3,284,171</u>	

Governance costs included in General expenses above totalled £20,795 (2024: £19,900).

5a) Sisters' living expenses:

	2025 £	<i>2024 £</i>
Groceries	5,755	7,269
Heat, light and water	2,691	2,006
Personal	3,112	3,412
Rent	30,724	28,386
Other	10,168	8,324
	<u>52,450</u>	<u>49,397</u>

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

5b) General expenses:

	2025	2024
	£	£
Depreciation	14,671	14,674
Travel, events and assemblies	14,980	7,803
Insurance	542	579
Medical	95,867	22,382
Education	308	345
Legal and professional fees	31,431	23,748
Auditors remuneration	20,795	19,900
Other	6,395	7,702
Staff costs	67,614	38,092
	252,603	135,225

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

6. Staff costs

	2025	2024
	£	£
Wages and salaries	55,670	31,965
Social security costs	6,444	2,931
Contribution to defined contribution pension schemes	5,500	3,196
	67,614	38,092

The average number of persons employed by the Charity during the year was as follows:

	2025	2024
	No.	No.
Charitable activities	1	1

No employee received remuneration amounting to more than £60,000 in either year.

Key management personnel are deemed to be the Trustees. The total remuneration is £Nil.

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

7. Tangible fixed assets

	Freehold property £	Office equipment £	Total £
Cost or valuation			
At 1 January 2025	498,460	91,873	590,333
Disposals	-	(68,035)	(68,035)
At 31 December 2025	<u>498,460</u>	<u>23,838</u>	<u>522,298</u>
Depreciation			
At 1 January 2025	89,337	87,022	176,359
Charge for the year	12,461	2,210	14,671
On disposals	-	(68,035)	(68,035)
At 31 December 2025	<u>101,798</u>	<u>21,197</u>	<u>122,995</u>
Net book value			
At 31 December 2025	<u>396,662</u>	<u>2,641</u>	<u>399,303</u>
At 31 December 2024	<u>409,123</u>	<u>4,851</u>	<u>413,974</u>

Included within freehold property is a residential flat with a net book value of £132,756 which the trustees have designated for sale at the balance sheet date. The trustees expect the sale of the flat to complete within the next financial year, and any gain or loss arising on disposal will be recognised in the Statement of Financial Activities in the year of sale.

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

8. Fixed asset investments

	Investments £
Cost or valuation	
At 1 January 2025	4,654,518
Revaluations	417,315
At 31 December 2025	<u>5,071,833</u>

Listed investments in pooled funds comprise:

	2025 £	2024 £
UK equities	54,110	48,417
Overseas equities	1,971,877	1,760,980
UK fixed interest securities	1,852,558	1,821,193
Overseas fixed interest securities	130,499	104,992
Cash	80,155	218,012
Total listed investments	<u>4,089,199</u>	<u>3,953,594</u>
Unlisted investments	982,634	700,924
	<u>5,071,833</u>	<u>4,654,518</u>

The above investments are held by the following fund managers:

	2025 £	2024 £
Vanguard	1,956,758	1,746,589
BlackRock	2,029,248	1,917,737
PIMCO	706,855	622,469
North American Forestry Investment Trust	254,875	270,444
Cash portfolio	53,179	30,450
Delta Venture Capital Fund	70,918	66,829
	<u>5,071,833</u>	<u>4,654,518</u>

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

9. Debtors

	2025 £	2024 £
Prepayments and accrued income	1,490	955
	<u>1,490</u>	<u>955</u>

10. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	6,600	-
Other taxation and social security	2,604	8,478
Accruals	31,685	33,698
	<u>40,889</u>	<u>42,176</u>

11. Financial instruments

	2025 £	2024 £
Basic financial assets measured at fair value	5,071,833	4,654,518
Basic financial assets measured at amortised cost	392,468	590,128
Basic financial liabilities measured at amortised cost	(38,285)	(33,698)

Basic financial assets are all investments and cash. Investments are measured at fair value and cash at amortised cost.

Basic financial liabilities are accruals and are measured at amortised cost.

The entity's income, expense, gains and losses in respect of financial instruments are summarised below:

	2025 £	2024 £
Total dividend and interest income for basic financial assets	5,538	6,002
Total gains/(losses) in respect of basic financial assets	<u>417,315</u>	<u>661,385</u>

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

12. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2025 £
Unrestricted funds						
Designated funds						
Community support fund	3,000,000	101,153	(229,176)	428,109	315,913	3,615,999
Young Adult Ministry	1,600,000	-	(82,486)	(129,581)	101,402	1,489,335
	<u>4,600,000</u>	<u>101,153</u>	<u>(311,662)</u>	<u>298,528</u>	<u>417,315</u>	<u>5,105,334</u>
General funds						
General Fund	<u>1,017,399</u>	<u>-</u>	<u>-</u>	<u>(298,528)</u>	<u>-</u>	<u>718,871</u>
Total Unrestricted funds	<u>5,617,399</u>	<u>101,153</u>	<u>(311,662)</u>	<u>-</u>	<u>417,315</u>	<u>5,824,205</u>

Transfers

During the year, the trustees reviewed the allocation of unrestricted designated funds to reflect the mission of the charity which includes funds to care for the welfare of the Sisters and funds to support the young adult ministry into the future.

A description of each fund is as follows:

Community Support Fund: - Exists to meet the care and welfare needs of the Sisters in Great Britain.

International Mission Fund: - Exists to support the international mission of the Congregation, including the Congo, Peru and France.

Young Adult Ministry: - Exists to support the vision, charism and mission of the Sisters of Bon Secours through evangelisation and formation of young adults in Great Britain.

General Fund: - The remaining funds which are available for all other purposes of the Congregation in alignment with the charity's Trust Deeds.

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

12. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2024 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2024 £</i>
Unrestricted funds						
Designated funds						
International Mission fund	3,445,569	-	(3,097,098)	(761,642)	413,171	-
Community support fund	3,096,769	97,692	(142,916)	(138,557)	87,012	3,000,000
Young Adult Ministry	-	-	(48,005)	1,648,005	-	1,600,000
	<u>6,542,338</u>	<u>97,692</u>	<u>(3,288,019)</u>	<u>747,806</u>	<u>500,183</u>	<u>4,600,000</u>
General Fund	<u>1,604,003</u>	<u>-</u>	<u>-</u>	<u>(747,806)</u>	<u>161,202</u>	<u>1,017,399</u>
Total Unrestricted funds	<u>8,146,341</u>	<u>97,692</u>	<u>(3,288,019)</u>	<u>-</u>	<u>661,385</u>	<u>5,617,399</u>

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	399,303	399,303
Fixed asset investments	5,071,833	5,071,833
Current assets	393,958	393,958
Creditors due within one year	(40,889)	(40,889)
Total	<u>5,824,205</u>	<u>5,824,205</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	413,974	413,974
Fixed asset investments	4,654,518	4,654,518
Current assets	591,083	591,083
Creditors due within one year	(42,176)	(42,176)
Total	<u>5,617,399</u>	<u>5,617,399</u>

Included in the above within Investments is designated funds of £4.6m.

14. Pension commitments

The charity makes contributions to a defined contribution scheme. The total employer contributions made in respect of the scheme in the year and charged to the Statement of Financial Activities was £5,500 (2024: £3,196) and at the year-end £458 (2024: £3,196) was accrued in respect of contributions to this scheme.

SISTERS OF BON SECOURS OF PARIS - BRITISH PROVINCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

15. Operating lease commitments

At 31 December 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Rent for property in London:		
Due within one year	14,350	12,950

16. Transactions with Trustees

The Trustees of the Convent are also members of the Order 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 Order within the Province. The living costs of the Trustees are therefore borne by the Convent.

Neither the Trustees nor any person connected with them received any remuneration from the Charity during the current or preceding year. No Trustees were reimbursed any expenses during the current or preceding year.

Other than the transactions described above there were no related party transactions during the current or preceding year.

17. Post balance sheet events

The Sisters of Bon Secours Great Britain, who are overseen by the Sisters of Bon Secours Ireland, have concluded consultations with their Irish counterparts and have agreed to undertake a restructuring process. This decision has arisen as a result of declining membership within the congregation in Great Britain.

As part of the restructuring, certain investments with a value of £4.7 million at 31 December 2025 will be transferred from Great Britain to Ireland in accordance with a formal agreement between the two entities. The agreement provides for the ongoing administration and financial support of the Sisters of Great Britain and ensures the continuation of their charitable purposes, including young adult ministry, for the duration of the lifetime of the remaining Sisters in Great Britain and up to the actual value of the investments at the transfer date.

The agreement has been approved by both parties, and it is intended that it will be signed before 31 May 2026. The restructuring is intended to ensure the best use of the charity's resources and to enable the charity to continue to fulfil its charitable objectives as membership declines.

The Sisters of Bon Secours Great Britain will continue to comply with the charity regulatory framework in England and Scotland.