Christ instituted the Sacrament of Penance for all the baptized who have since fallen into grave sin so that they could be restored to the grace of their baptism and be reconciled with the Church (CCC, n. 1446).

If, however, the faithful do not have access to the Sacrament of Penance because they are confined to their home or cannot find a priest to hear their confession, they may make a Perfect Act of Contrition.

“Contrition,” the catechism says, “is ‘sorrow of the soul and detestation for the sin committed, together with the resolution not to sin again.’” When this contrition arises from “a love by which God is loved above all else, contrition is called ‘perfect.’ Such contrition remits venial sins; it also obtains forgiveness of mortal sins if it includes the firm resolution to have recourse to sacramental confession as soon as possible” (CCC, n. 1452, emphasis added).

Imperfect contrition, on the other hand, is sorrow that arises from consideration of sin’s ugliness and the fear of punishment one may experience because of their sins, fear even of eternal damnation. It is still a gift from God, yet, it is not enough to obtain the forgiveness of mortal sin without sacramental confession to a priest (CCC, n. 1453).

Therefore, those faithful who have perfect contrition for their sins, even mortal sins, yet cannot approach the Sacrament of Confession may make a Perfect Act of Contrition thusly:

1. Enumerate their sins to God;
2. Ask the Lord forgiveness with all their heart;
3. Make an act of contrition, e.g.:
   
   O my God, I am sorry for my sins with all my heart.  
   In choosing to do wrong and failing to do good,  
   I have sinned against you whom I should love above all things.  
   I firmly intend, with your help, to do penance, to sin no more,  
   and to avoid whatever leads me to sin.  
   Our Savior Jesus Christ suffered and died for us.  
   In His name, my God, have mercy. Amen.

4. Have the firm resolution to go and confess these sins to a priest at the next available opportunity.

If one follows these steps God will return them to a state of grace presently.