

CATCHINGLIVES

England & Wales · Charity number 1014868

Details

Other names	CANTERBURY OPEN CENTRE, CANTERBURY OPEN CHRISTMAS, THE SCRINE FOUNDATION
Status	Registered
Legal form	Charitable company
Company number	02719436
Registered	1992-10-20
Register	View on the Charity Commission register

Contact

Address	Canterbury Open Day Centre Palmer House Station Road East Canterbury CT1 2RB
Phone	01227464904
Email	info@catchinglives.org
Website	www.catchinglives.org

Activities

Objects: TO PROMOTE THE RELIEF OF POVERTY, SICKNESS AND DISTRESS AMONG PERSONS IN NEED. THIS IS TO INCLUDE THOSE NOT CATERED FOR BY EXISTING STATUTORY OR VOLUNTARY SERVICES WITHIN THE UNITED KINGDOM'.

Activities: The charity's mission is to provide a high quality, professionally-run service, utilising the skills of staff and volunteers to progress people out of the trap of destitution swiftly, comprehensively and lastingly; to promote the relief of poverty, sickness and distress among persons in need, including those not catered for by existing statutory or voluntary services within the United Kingdom.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Other Defined Groups

Geography

- **Area of benefit:** THE UNITED KINGDOM
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£484,781	£610,703	-	-
2024-03-31	£561,894	£492,829	£546,061	16
2023-03-31	£418,697	£448,152	-	-
2022-03-31	£359,934	£494,075	-	-
2021-03-31	£548,747	£495,482	£640,592	21

Trustees

Name	Role	Appointed
Teresa Pearce	Chair	2026-02-18
Edward John Coates-Withers		2026-03-18
Ella O'Sullivan		2025-11-19
Frances Anne Ellis		2024-05-29
Gulen Petty		2024-05-29
James Miller		2025-11-19
Jeremy Gill Hughes		2023-05-17
Laura Johnson		2025-11-19
Laura Ross		2026-03-18
Megan Joy Ashdown		2026-05-20
Natalie Archer		2024-05-29
Niloufar Hajilou		2026-03-18
Philip Astell		2023-05-17
Vicky Thorburn		2025-11-19

Accounts

REGISTERED COMPANY NUMBER: 02719436 (England and Wales)
REGISTERED CHARITY NUMBER: 1014868

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
CATCHINGLIVES**

Spurling Cannon Audit Limited
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

CATCHINGLIVES

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FOR THE YEAR ENDED 31 MARCH 2025

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CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

This report covers the period from April 2024 to March 2025 and will provide a glimpse into how Catching Lives has performed over the past 12 months.

Chair's Report

The past year has once again highlighted both the urgency and complexity of the challenges we face. The demand for our services has not only remained strong but has, in many areas, intensified. This is a stark reminder of the continuing pressures within our community and of the broader national picture of homelessness, which shows no sign of diminishing.

In response, we have been deliberate in strengthening the organisation at every level. We have continued to develop and refine our internal processes to ensure we are working as efficiently and effectively as possible. We have focused on raising the quality of our service delivery so that we can support more people, more consistently, and with greater impact. At the same time, further work has been done to diversify and stabilise our income, recognising that a resilient financial base is essential to sustaining our mission long-term.

These efforts are not simply about responding to immediate demand; they are about building the foundations of an organisation that can adapt, grow, and remain effective in an environment that is constantly shifting. While the challenges are significant, the progress we have made over the past year, and indeed the last two years, has given us greater confidence in our ability to respond - not only today but in the years ahead. Above all, our focus remains firmly on those we serve, ensuring that their needs, voices, and experiences continue to guide our work.

"Catching Lives have been a life-saver, and I mean that literally. The support, advice, facilities and simply being there to listen have got me through the shock of becoming homeless and given me hope that it won't always be this way"

I want to extend my deepest gratitude to everyone who has supported Catching Lives over the past year - our donors, funders, partners, staff, and volunteers. Your support is invaluable, and without it, the work we do simply would not be possible.

A particular appreciation goes to the many individuals who have given so generously, whether through financial contributions or the donation of food, clothing, and essential items.

Equally, I want to recognise the unwavering dedication of our staff and volunteers. Their compassion, professionalism, and resilience form the heart of our work. It is through their daily efforts, often under challenging circumstances, that we are able to support those who need it most.

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES

Objectives and aims

This review reflects the activities of the Charity during the period under review. The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

Vision and Mission

Catching Lives is an independent charity based in Canterbury, supporting people who are homeless or insecurely housed in Canterbury & East Kent. Our vision is of a society where everyone has a safe place to live and the opportunity to lead a fulfilling life. We work to achieve our vision by supporting people at our Canterbury day centre, providing essential facilities (food, laundry, showers etc) and individual support to improve housing, health and social connection.

Objectives

Catching Lives works with people who are homeless and socially excluded in Canterbury and East Kent to:

- (a) support and enable each client to increase their sense of personal responsibility, motivation and self-worth.
- (b) improve the physical and mental health, of each client, by supporting them to take greater responsibility for their health management recovery.
- (c) motivate each client to achieve positive steps toward independent living.

Short term goals

Our main short-term goal is continuing to respond to the needs of people using our services each day. Catching Lives works to make an immediate difference to the lives of people who are homeless or insecurely housed, based on the needs and goals of each person. The goals we typically achieve with individuals include: ending or preventing homelessness and finding greater stability in accommodation; securing adequate income whether through benefits or work; accessing healthcare services and improving physical and mental health; and growing social connection e.g. through creative or skills-based activities, joining community groups and volunteering.

Long term goals

Catching Lives' long-term goals are to reduce and prevent homelessness in our community, primarily through partnership working and influencing systems change. We are part of partnerships and networks, including the Kent Homeless Forum steering group (alongside Homeless Link, Porchlight, NHS and local authority partners) and the East Kent MEAM steering group. We contribute to the evidence base around homelessness with the long-term goal of supporting effective policy and practice development locally, regionally and nationally - for example, through sharing quantitative data and/or qualitative case studies via national surveys, working groups or communities of practice, and in local authority and NHS workshops and reviews. We also aim to tackle the stigma and exclusion around homelessness, for example by sharing good news stories and celebrating our person-centred, strengths-based ways of working.

Measuring impact

We measure our impact through quantitative measures, recording the number of people we support, the actions taken together, and the resulting changes e.g. improved housing situation, increased income, better health etc. We also use qualitative methods such as surveys and conversations to capture feedback from people about their experience of using our services or joining activities, which also help us to review and improve our delivery.

Activities

The Catching Lives day centre offers:

- A warm welcome and access to basic facilities including food, showers, laundry, computers, clothing etc.
- Support with immediate and ongoing needs e.g. housing, income, ID, access to healthcare.
- Specialist mental health support from in-house staff.
- Access to in-reach services and external partners, for example Canterbury City Council's rough sleeping team, Forward Trust for alcohol and drug support, Rising Sun for domestic abuse support, Citizens Advice Canterbury welfare benefits support, DWP, Social Services, Hep C Trust, and NHS community nurse and vaccination services.
- Activities programme e.g. board games, arts and crafts, yoga, cookery, gardening and table tennis.

We also support people in the community:

- Street outreach to people sleeping rough (in conjunction with the council's Rough Sleeping Initiative team).

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

- Tenancy sustainment support to people in accommodation.
- Supporting Thanington Neighbourhood Resource Centre's youth provision.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Palmer House

Over the past year, we have completed an extensive programme of repairs and improvements to the centre, including a new flat roof. These works have addressed long-standing maintenance needs, ensuring that the building is safe, welcoming, and fit for purpose. In addition, we received a VCSE Energy Efficiency Scheme grant from the Department for Culture, Media and Sport (DCMS) that allowed us to make significant upgrades. Lighting has been replaced with LED fixtures, motion sensors installed to reduce energy use, and windows upgraded to double glazing. These improvements not only reduce our environmental impact but also create a more comfortable space for everyone who uses the centre.

Work previously reported last year, exploring the future of the centre and funded by Homeless Link and the Albert Hunt Trust, has concluded. We now have detailed and costed plans for the development of our premises. It is hoped that over the coming years these can become reality, allowing the charity to work towards an extensive transformation.

Canterbury Community Shelter

This year we delivered a Winter Night Shelter using a rolling, dormitory-style model. The shelter operated across a network of local venues, including church halls and, for the first time, Canterbury Umbrella Centre and Canterbury Cathedral, with guests staying in a different location each night. A hot evening meal was provided at Catching Lives before guests moved on to that night's accommodation, ensuring that those eligible had access to warmth, food, and a safe place to rest.

We'd like to thank our venue partners across the city, the incredible volunteers, and our own CCS evening and night teams who did such an amazing job in delivering this service for 90 nights.

Funding for Canterbury Community Shelter came primarily from grants and donations from individuals, churches and the community. The Board had committed to underwriting the project from our 2023-24 surplus, and this proved necessary.

As in previous years, running the night shelter placed heavy demands on the charity, at a time when rising levels of homelessness nationally were already stretching our team, facilities, and services. While it provided vital support for some people during the coldest months, the experience has shown us the challenges of sustaining this model and the limitations of its reach, especially for women. As we plan for the coming winter, we are exploring different approaches that could better balance our resources while still meeting the needs of those we support.

Fundraising & Comms

As part of our fundraising strategy to build a sustainable financial future for the charity, we recruited to a new Fundraising Officer role. We were pleased to welcome Georgia Jefferson to the team, and to support her to join the University of Kent's Fundraiser Apprenticeship. We continue to work on strengthening our income generation, including through fundraising events and extending our trading activity. Thanks to funding from Fidelity UK to implement a fundraising CRM, we are also improving our communication with our supporters. We've also refreshed our website, making it easier for people to access information about our services and how they make a difference, along with ways for supporters to engage with us through volunteering, community fundraising or donations.

Streets Ahead Collective

Catching Lives is part of Streets Ahead Collective, a partnership between Rock Paper Scissors - a community arts organisation providing workshops and creative opportunities - and EKC Canterbury College. Streets Ahead aims to create enduring change and foster a sense of belonging within local communities through creativity and shared experiences.

Clients from Catching Lives joined Streets Ahead as volunteers to transform a vacant shop in Canterbury City Centre into a creative hub with art studios, alongside a central retail space. Catching Lives was initially funded by a Skills & Employability Grant (through the UK Shared Prosperity Fund with Canterbury Council as the lead authority) so that our clients had the opportunity to work alongside local creatives and students to produce and sell their work, gaining creative and commercial skills in the process. We will continue to sell products designed and/or created by people using our services, to raise trading income that supports our ongoing activities.

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One participant said: "For me the creative workshops and volunteering at Streets Ahead have boosted my confidence and renewed my love of art and design and I now have a hobby for life - my escape and my happy place. I don't know what I would have done without it."

We would like to thank all those involved with the project, particularly Liz Wellstead at Rock Paper Scissors, Catching Lives' Arts & Activities Coordinator Miriam Ellis, and volunteer Lachlan.

Catching Lives Bookshop

Our second-hand Bookshop on Palace Street remains a vital part of Catching Lives' work, not only as a source of income but also as a valued and well-loved part of the charity. We are incredibly grateful to our bookshop volunteers, whose enthusiasm, commitment, and hard work bring the shop to life every day. Their energy and dedication make a real difference, and we want to extend a heartfelt thank you to everyone who helps make the Bookshop such a success.

Centre data April 2024 - March 2025

Our daily drop-in from 9am-2pm is at the heart of Catching Lives' services. People in housing need can access essential services (food, showers, laundry etc), one-to-one support, arts and activities, and access to partner agencies who hold their own drop-in sessions at the Centre. I'd like to thank partners including the council's Rough Sleeping Initiative team, Citizens Advice, Rising Sun, Hep C Trust, Porchlight, Kent Community Healthcare and Forward Trust who work with us to offer support to our beneficiaries at the Centre.

	Individual beneficiaries	Footfall (all visits)	New beneficiaries
2024/25	528	13,312	256
% change from 2023-24	+6%	+13%	+13%

Alongside the drop-in, we continue to deliver street outreach, tenancy sustainment, and a programme of arts and activities.

FINANCIAL REVIEW
Financial position

For the year ended 31 March 2025, the charity received income totalling £495,781. This was 12% decrease over the prior year. Total 'revenue' expenditure of £610,703 resulted in a deficit of £114,922 for the year. A deficit was anticipated in the Board's financial planning, with an agreed transfer from designated reserves from our Building Improvement Fund for planned maintenance work, along with reserves designated by the Board from our Operational Fund to underwrite our commitment to deliver the Canterbury Community Shelter alongside core 7-day services.

While we had a less successful year for income generation through grants and donations, Catching Lives has continued to secure funding from new sources, as well as growing its trading income. We are confident that steps taken this year - including additional resources for fundraising, communications and trading - are already having a positive impact on the charity's financial direction. Our aims for 2025-26 include applications for new multi-year funding, better to support forward planning of services and priorities, especially as we will be refreshing our strategy in 2026.

We are pleased to be in receipt of continuing funding and support from Lloyds Bank Foundation and the Enhance programme, which this year has helped to strengthen delivery in our finance and governance functions.

We are grateful to long-term local supporters the Diocese of Canterbury and Herringbone House for their commitment to our work with people who are homeless and insecurely housed. We would also like to give our thanks for repeat grants from Streynshams Trust, Philip and Connie Phillips Foundation, Kent Community Foundation, Albert Hunt Trust, Canterbury City Council, and the National Lottery Community Fund.

Reserves policy

Catching Lives will hold its unrestricted reserves in a general fund (the 'Operational Fund') and in a designated fund (the 'Building Fund').

We will hold Operational Fund reserves equivalent to 3-6 months' running costs. This range provides flexibility for changes to our running costs during the year, for example, if we secure funding for new activities that require recruitment, as well as the potential impact of continued inflationary increases. It includes Exit Fund costs (i.e. the amount needed to close the charity) of £50k.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

Going concern

The trustees of Catching Lives consider that the charity will remain a "Going Concern" for the foreseeable future. This is based on an assessment of the latest actual financial results and the budget for 2025/26 presented to the trustees. These sources show the current and projected liquidity position of the charity and its current and projected free reserves, all measured relative to the expectations set out in the charity's Reserves Policy. The Reserves Policy states that the charity should hold free reserves of between 3 and 6 months' regular expenditure. The position halfway through financial year 2025/26 and the budget for the full year, based on prudent assumptions, both indicate a level of free reserves that is slightly above this range. The charity is on track to deliver its full year budget. By the nature of the charity's income sources, there remains a degree of risk to future reserve levels. This risk is under continual review and there are potential mitigations in the event of a downturn in income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Company was first incorporated 1 June 1992 as a company limited by guarantee and not having share capital. The Charity was registered with the Charity Commission on 20 October 1992.

Recruitment and appointment of new trustees

During the last year, we accepted the resignation of George Metcalfe, and I am grateful for the time he spent with us and for his efforts, both as a volunteer and a trustee.

Recruitment of trustees was highly successful, and we welcomed Natalie Archer, Fran Ellis, Gulen Petty, and Bernie Mayall. Each brings a wealth of experience and expertise.

Over the coming year, we will continue our work to strengthen our board of trustees, with a particular focus on increasing diversity. Bringing in a range of voices and perspectives will help ensure the board is inclusive, representative, and well-equipped to guide Catching Lives into the future.

Trustees at Catching Lives are recruited through an open application process, with vacancies advertised online (for example Reach Volunteering, Homeless Link, LinkedIn and our website). Appointments are made by the Board following a shortlisting and interview process. In 2024, advertising for trustee vacancies was supported by TrusteeWorks thanks to funding from Lloyds Bank Foundation. Shortlisting, interview and appointment remained the responsibility of Catching Lives. Trustee inductions include meetings with the Chair and CEO, and visiting the Catching Lives day centre.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational strategy 2023-26

Our vision is of a society where all are included and all, no matter how disadvantaged, can make a contribution. We're working to end the harm caused to individuals and communities by homelessness, rough sleeping, and insecure housing.

Strategic Priorities 2023-26:

1. Responding to homelessness and social exclusion
2. Being part of our community
3. Creating a psychologically informed environment
4. Delivering a quality service
5. Being a resilient organisation

Looking ahead

Over the past year, our focus has been on improving the day centre environment and meeting the increased need for our services. While these efforts have been successful and we have made a significant difference to the lives of people experiencing homelessness and insecure housing, we also have to consider our limitations as a small charity facing increasing need year on year. Looking forward, we see no sign of a reduction in homelessness in the near future. We are responding by focusing on the quality and consistency of our core 7-day services to provide effective support and work in partnership as much as possible, so that people get the right help to improve their situation, in particular to end or prevent their homelessness, as quickly as possible. We will continue to seek funding and new partnerships that strengthen our offer and allow us to innovate to address the needs we see for people in our service, such as gaps in provision for women who are homeless or overcoming barriers to healthcare access among men on the streets.

We remain committed to meeting the needs of people experiencing homelessness, providing practical support, guidance, and opportunities for change. Every day, Catching Lives remains dedicated to helping individuals transform their lives while contributing to the well-being of our wider community.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees identified risks during the year and took actions to mitigate them including:

- Changing the structure of the operational team so that we can more effectively respond to increased need for our services.
- Investing in fundraising and communications to improve income generation in the coming years.
- Developing our trading to generate additional unrestricted income.
- Ongoing reviews of policies and procedures, and introduction of new systems, to ensure strategic oversight, support for staff, and quality of service delivery.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02719436 (England and Wales)

Registered Charity number

1014868

Registered office

Palmer House
13 Station Road East
Canterbury
Kent
CT1 2RB

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Trustees

J L Hanford Vice Chair
G F Metcalfe (resigned 24/7/2024)
E Boreham (resigned 29/5/2024)
M Reed Chair
P Astell Director
Ms C L Gremo-Gilham (resigned 20/11/2024)
J G Hughes
G Petty (appointed 29/5/2024)
B Coady-Mayall (appointed 29/5/2024) (resigned 23/4/2025)
F A Ellis (appointed 29/5/2024)
N Archer (appointed 29/5/2024)
M Williams Secretary to the board of trustees

Senior Statutory Auditor

Jonathan Spurling

Auditors

Spurling Cannon Audit Limited
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

Registered Charity name

CatchingLives

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of CatchingLives for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

CATCHINGLIVES

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

01 December 2025

Approved by order of the board of trustees on and signed on its behalf by:

Signed by:

.....BG65AF47442F443.....
M Reed - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CATCHINGLIVES

Opinion

We have audited the financial statements of CatchingLives (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CATCHINGLIVES

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CATCHINGLIVES

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered the following:

- the nature of the charity as a charity set up for the purposes of raising funds to support the rough sleepers, homeless and vulnerably housed in Canterbury and East Kent.
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charities documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and did not identify any specific areas of concern.

In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override.

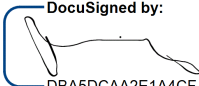
We also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included The Charity Act, health and safety and tax legislation.

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 Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
CATCHINGLIVES**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:


Jonathan Spurling (Senior Statutory Auditor)
for and on behalf of Spurling Cannon Audit Limited
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

27 November 2025
Date:

CATCHINGLIVES

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	318,545	71,719	390,264	476,719
Charitable activities	5				
Relief of Poverty		10,012	-	10,012	11,928
Other trading activities	3	70,154	-	70,154	62,393
Investment income	4	14,351	-	14,351	10,854
Total		<u>413,062</u>	<u>71,719</u>	<u>484,781</u>	<u>561,894</u>
 EXPENDITURE ON					
Raising funds	6	6,668	-	6,668	3,560
Charitable activities	7				
Relief of Poverty		542,788	61,246	604,034	489,269
Total		<u>549,456</u>	<u>61,246</u>	<u>610,702</u>	<u>492,829</u>
 NET INCOME/(EXPENDITURE)					
Transfers between funds	18	(136,394) (284)	10,473 284	(125,921) -	69,065 -
Net movement in funds		<u>(136,678)</u>	<u>10,757</u>	<u>(125,921)</u>	<u>69,065</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		533,884	12,177	546,061	476,996
 TOTAL FUNDS CARRIED FORWARD		<u>397,206</u>	<u>22,934</u>	<u>420,140</u>	<u>546,061</u>

The notes form part of these financial statements

CATCHINGLIVES

BALANCE SHEET
31 MARCH 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	13	138,826	143,018
CURRENT ASSETS			
Debtors	14	25,187	24,252
Cash at bank and in hand		280,892	392,253
		306,079	416,505
CREDITORS			
Amounts falling due within one year	15	(24,765)	(13,462)
NET CURRENT ASSETS		281,314	403,043
TOTAL ASSETS LESS CURRENT LIABILITIES		420,140	546,061
NET ASSETS		420,140	546,061
FUNDS	18		
Unrestricted funds		397,206	533,884
Restricted funds		22,934	12,177
TOTAL FUNDS		420,140	546,061

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 01 December 2025

..... and were signed on its behalf by:

Signed by:

.....BC68AF47442F448.....
M Reed - Trustee

CATCHINGLIVES**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(109,767)</u>	<u>73,877</u>
Net cash (used in)/provided by operating activities		<u>(109,767)</u>	<u>73,877</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(1,594)</u>	<u>(70,254)</u>
Net cash used in investing activities		<u>(1,594)</u>	<u>(70,254)</u>
Change in cash and cash equivalents in the reporting period		<u>(111,361)</u>	<u>3,623</u>
Cash and cash equivalents at the beginning of the reporting period		<u>392,253</u>	<u>388,630</u>
Cash and cash equivalents at the end of the reporting period		<u><u>280,892</u></u>	<u><u>392,253</u></u>

The notes form part of these financial statements

CATCHINGLIVES

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(125,921)	69,065
Adjustments for:		
Depreciation charges	5,786	7,012
Increase in debtors	(935)	(904)
Increase/(decrease) in creditors	11,303	(1,296)
Net cash (used in)/provided by operations	(109,767)	73,877

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/24 £	Cash flow £	At 31/3/25 £
Net cash			
Cash at bank and in hand	392,253	(111,361)	280,892
	392,253	(111,361)	280,892
Total	392,253	(111,361)	280,892

The notes form part of these financial statements

CATCHINGLIVES

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of CatchingLives, which is a charitable company limited by guarantee without share capital and using the 'Limited' exemption, incorporated in England and Wales, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The registered office of the charitable company is Canterbury Open Day Centre, Palmer House, Station Road East, Canterbury, Kent, England, CT1 2RB.

The financial statements have been prepared under the historical cost convention.

The financial statements are presented in Sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The Board has considered the principal risks and uncertainties on the short- and long-term health of the Charity, and is content that the measures taken, combined with sufficient reserves, provides assurance that the going concern basis is appropriate in preparing the financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

The costs of running the charity are those expenses incurred directly in support of expenditure on the objects of the charity. Support costs are those costs directly attributable to supporting income generating activities and in supporting the governance of the charity.

Governance costs

Governance costs are those costs incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements. Other expenditure in respect of administration of the charity is not identified separately and is not considered material. This administration is carried out using charity facilities and staff.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- in accordance with the property
Fixtures and fittings	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Donated goods received

The majority of donated goods received are items of food or clothing. Whilst the charity relies heavily on these donations in order to provide the services it does, these items are difficult to value - the food may be beyond the "Sell by" date or in damaged packaging and items of clothing may have no resale value but the charity is still able to make use of them. The charity's book shop also receives donations of books which it will attempt to sell via the Catching Lives Bookshop but these items may have no realisable value.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	172,187	218,906
Grants	218,077	257,813
	<u>390,264</u>	<u>476,719</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Other grants	<u>218,077</u>	<u>257,813</u>

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

2. DONATIONS AND LEGACIES - continued

Grants received 2024-25

Unrestricted Funds	£
Albert Hunt Trust	7,000
Streysham's Trust	2,500
Lloyds Bank Foundation	25,000
Oak Foundation	39,500
The John Swire 1989 Charitable Trust	48,600
Kent Community Foundation	4,000
Fir Tree Trust	1,000
The Oliver Borthwick Memorial Trust	4,000
Neighbourly Foundation	1,500
Whitehead Monckton Charity Foundation	1,250
Canterbury City Council RISE	9,750
Kent Police Property Fund	500
The Antonia Watson Foundation	1,758
	<u>146,358</u>

Restricted Funds

	£
Stagecoach Giving For Good Community Fund 2024	500
DCMS VCSE Energy Efficiency Fund (Groundwork UK)	17,084
NHS England Peer Support Worker Education grant	3,555
Philip & Connie Phillips Foundation	10,000
Fidelity Community Development Fund	6,193
Sainsbury's 'Good Food for all of us' grant	1,500
Albert Hunt Trust	3,362
WM Morrisons Foundation	4,685
Help The Homeless	2,500
CCC UKSPF Skills & Employability grant	7,340
National Lottery Awards for All 2024/25	10,000
Bernard Sunley Foundation	5,000
	<u>71,719</u>

Total grants	<u>218,077</u>
---------------------	-----------------------

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Shop income	69,076	62,393
Event income	1,078	-
	<u>70,154</u>	<u>62,393</u>

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

4. INVESTMENT INCOME

	2025	2024
	£	£
Rents received	7,156	4,855
Interest on cash deposit	7,195	5,999
	<u>14,351</u>	<u>10,854</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Other income	10,012	11,928
Activity		
Relief of Poverty		

6. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Collection agency fees	2,011	1,790

Other trading activities

	2025	2024
	£	£
Purchases	2,256	-
Fundraising costs	2,401	1,770
	<u>4,657</u>	<u>1,770</u>
Aggregate amounts	<u>6,668</u>	<u>3,560</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct	Support	
	Costs	costs (see	Totals
	£	note 8)	£
Relief of Poverty	588,408	15,626	604,034

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

8. SUPPORT COSTS

	Governance costs
	£
Relief of Poverty	<u>15,626</u>

Support costs, included in the above, are as follows:

Governance costs

	2025 Relief of Poverty £	2024 Total activities £
Auditors' remuneration	4,656	3,974
Auditors' remuneration for non audit work	1,164	1,006
Legal and professional costs	9,806	10,075
	<u>15,626</u>	<u>15,055</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Auditors' remuneration	4,656	3,974
Auditors' remuneration for non audit work	1,164	1,006
Depreciation - owned assets	5,786	7,012
	<u>11,546</u>	<u>12,012</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

Trustee reimbursements for travel, parking and mileage: £88 (2024: £0.00).

11. STAFF COSTS

	2025 £	2024 £
Wages and salaries	366,097	302,281
Social security costs	24,361	18,464
	<u>390,458</u>	<u>320,745</u>

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

11. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	2025	2024
Mental Health	1	1
Open Centre	9	8
Community Shelter	6	6
Outreach	-	1
	<u>16</u>	<u>16</u>

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	408,719	68,000	476,719
Charitable activities			
Relief of Poverty	11,928	-	11,928
Other trading activities	62,393	-	62,393
Investment income	10,854	-	10,854
Total	<u>493,894</u>	<u>68,000</u>	<u>561,894</u>
EXPENDITURE ON			
Raising funds	3,560	-	3,560
Charitable activities			
Relief of Poverty	398,499	90,770	489,269
Total	<u>402,059</u>	<u>90,770</u>	<u>492,829</u>
NET INCOME/(EXPENDITURE)	91,835	(22,770)	69,065
Transfers between funds	84,979	(84,979)	-
Net movement in funds	<u>176,814</u>	<u>(107,749)</u>	<u>69,065</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	357,070	119,926	476,996
TOTAL FUNDS CARRIED FORWARD	<u>533,884</u>	<u>12,177</u>	<u>546,061</u>

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2024	170,215	103,860	274,075
Additions	-	1,594	1,594
At 31 March 2025	170,215	105,454	275,669
DEPRECIATION			
At 1 April 2024	32,656	98,401	131,057
Charge for year	2,704	3,082	5,786
At 31 March 2025	35,360	101,483	136,843
NET BOOK VALUE			
At 31 March 2025	134,855	3,971	138,826
At 31 March 2024	137,559	5,459	143,018

Of the book value of the freehold asset held, £35,025 of this is attributable to the land element and is therefore not depreciated.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	2,942	3,101
Other debtors	1,267	857
Prepayments	20,978	20,294
	25,187	24,252

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	2,373	5,411
Other creditors	3,555	-
Deferred income	11,000	605
Accrued expenses	7,837	7,446
	24,765	13,462

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	12,000	10,000
Between one and five years	48,000	60,000
	<u>60,000</u>	<u>70,000</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	138,826	-	138,826	143,018
Current assets	269,590	36,489	306,079	416,505
Current liabilities	(11,210)	(13,555)	(24,765)	(13,462)
	<u>397,206</u>	<u>22,934</u>	<u>420,140</u>	<u>546,061</u>

18. MOVEMENT IN FUNDS

	At 1/4/24	Net movement in funds	Transfers between funds	At 31/3/25
	£	£	£	£
Unrestricted funds				
Operational Fund	369,607	(133,690)	26,434	262,351
Building Improvements Fund	26,718	-	(26,718)	-
Building Fund	137,559	(2,704)	-	134,855
	<u>533,884</u>	<u>(136,394)</u>	<u>(284)</u>	<u>397,206</u>
Restricted funds				
JCP Flexible Support Fund	2,504	-	-	2,504
EU Mental Health Project	9,717	-	-	9,717
National Lottery Community Fund - Winter 2023-2024	(46)	-	46	-
KCC Hope Community Art Fund	2	(5)	3	-
Morrisons kitchen project	-	(217)	217	-
Albert Hunt Trust	-	(10)	10	-
NHS England Peer Support Worker Education grant	-	2,646	-	2,646
CCC UKSPF Skills and Employability grant	-	(8)	8	-
National Lottery Awards for All grant	-	503	-	503
Sainsburys Good Food for all grant	-	1,500	-	1,500
Fidelity Community Development Fund	-	6,064	-	6,064
	<u>12,177</u>	<u>10,473</u>	<u>284</u>	<u>22,934</u>
TOTAL FUNDS	<u>546,061</u>	<u>(125,921)</u>	<u>-</u>	<u>420,140</u>

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Operational Fund	396,562	(530,252)	(133,690)
Building Fund	-	(2,704)	(2,704)
Canterbury Community Shelter 2024/25	16,500	(16,500)	-
	<u>413,062</u>	<u>(549,456)</u>	<u>(136,394)</u>
Restricted funds			
Philip & Connie Philips Foundation (Vol. Co-ord Salary)	10,000	(10,000)	-
KCC Hope Community Art Fund	-	(5)	(5)
Stagecoach Giving For Good Community Fund 2024	500	(500)	-
Morrisons kitchen project	4,685	(4,902)	(217)
Albert Hunt Trust	3,362	(3,372)	(10)
NHS England Peer Support Worker Education grant	3,555	(909)	2,646
CCC UKSPF Skills and Employability grant	7,340	(7,348)	(8)
National Lottery Awards for All grant	10,000	(9,497)	503
Sainsburys Good Food for all grant	1,500	-	1,500
Bernard Sunley Foundation Fund	5,000	(5,000)	-
Help The Homeless Fund	2,500	(2,500)	-
DCMS VCSE Energy Efficiency Fund	17,084	(17,084)	-
Fidelity Community Development Fund	6,193	(129)	6,064
	<u>71,719</u>	<u>(61,246)</u>	<u>10,473</u>
TOTAL FUNDS	<u>484,781</u>	<u>(610,702)</u>	<u>(125,921)</u>

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
Operational Fund	257,070	93,691	18,846	369,607
Building Improvements Fund	100,000	-	(73,282)	26,718
Building Fund	-	(1,856)	139,415	137,559
	<u>357,070</u>	<u>91,835</u>	<u>84,979</u>	<u>533,884</u>
Restricted funds				
Building Fund	74,225	-	(74,225)	-
JCP Flexible Support Fund	2,504	-	-	2,504
EU Mental Health Project	9,717	-	-	9,717
Canterbury City Council Outreach	20,256	(20,256)	-	-
Kent Community Foundation – Support Worker	7,724	-	(7,724)	-
Kent Community Foundation – Arts & Activities	3,258	(65)	(3,193)	-
National Lottery Awards for All – Catching Lives Kitchen	2,242	(2,405)	163	-
National Lottery Community Fund - Winter 2023-2024	-	(46)	-	(46)
KCC Hope Community Art Fund	-	2	-	2
	<u>119,926</u>	<u>(22,770)</u>	<u>(84,979)</u>	<u>12,177</u>
TOTAL FUNDS	<u>476,996</u>	<u>69,065</u>	<u>-</u>	<u>546,061</u>

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Operational Fund	493,894	(400,203)	93,691
Building Fund	-	(1,856)	(1,856)
	<u>493,894</u>	<u>(402,059)</u>	<u>91,835</u>
Restricted funds			
Canterbury City Council Outreach	-	(20,256)	(20,256)
Kent Community Foundation – Arts & Activities	-	(65)	(65)
National Lottery Awards for All – Catching Lives Kitchen	(1)	(2,404)	(2,405)
Philip & Connie Philips Foundation (Vol. Co-ord Salary)	10,000	(10,000)	-
National Lottery Community Fund - Winter 2023-2024	57,001	(57,047)	(46)
KCC Hope Community Art Fund	1,000	(998)	2
	<u>68,000</u>	<u>(90,770)</u>	<u>(22,770)</u>
TOTAL FUNDS	<u>561,894</u>	<u>(492,829)</u>	<u>69,065</u>

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
Operational Fund	257,070	(39,999)	45,280	262,351
Building Improvements Fund	100,000	-	(100,000)	-
Building Fund	-	(4,560)	139,415	134,855
	<u>357,070</u>	<u>(44,559)</u>	<u>84,695</u>	<u>397,206</u>
Restricted funds				
Building Fund	74,225	-	(74,225)	-
JCP Flexible Support Fund	2,504	-	-	2,504
EU Mental Health Project	9,717	-	-	9,717
Canterbury City Council Outreach	20,256	(20,256)	-	-
Kent Community Foundation – Support Worker	7,724	-	(7,724)	-
Kent Community Foundation – Arts & Activities	3,258	(65)	(3,193)	-
National Lottery Awards for All – Catching Lives Kitchen	2,242	(2,405)	163	-
National Lottery Community Fund - Winter 2023-2024	-	(46)	46	-
KCC Hope Community Art Fund	-	(3)	3	-
Morrisons kitchen project	-	(217)	217	-
Albert Hunt Trust	-	(10)	10	-
NHS England Peer Support Worker Education grant	-	2,646	-	2,646
CCC UKSPF Skills and Employability grant	-	(8)	8	-
National Lottery Awards for All grant	-	503	-	503
Sainsburys Good Food for all grant	-	1,500	-	1,500
Fidelity Community Development Fund	-	6,064	-	6,064
	<u>119,926</u>	<u>(12,297)</u>	<u>(84,695)</u>	<u>22,934</u>
TOTAL FUNDS	<u>476,996</u>	<u>(56,856)</u>	<u>-</u>	<u>420,140</u>

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Operational Fund	890,456	(930,455)	(39,999)
Building Fund	-	(4,560)	(4,560)
Canterbury Community Shelter 2024/25	16,500	(16,500)	-
	<u>906,956</u>	<u>(951,515)</u>	<u>(44,559)</u>
Restricted funds			
Canterbury City Council Outreach	-	(20,256)	(20,256)
Kent Community Foundation – Arts & Activities	-	(65)	(65)
National Lottery Awards for All – Catching Lives Kitchen	(1)	(2,404)	(2,405)
Philip & Connie Philips Foundation (Vol. Co-ord Salary)	20,000	(20,000)	-
National Lottery Community Fund - Winter 2023-2024	57,001	(57,047)	(46)
KCC Hope Community Art Fund	1,000	(1,003)	(3)
Stagecoach Giving For Good Community Fund 2024	500	(500)	-
Morrisons kitchen project	4,685	(4,902)	(217)
Albert Hunt Trust	3,362	(3,372)	(10)
NHS England Peer Support Worker Education grant	3,555	(909)	2,646
CCC UKSPF Skills and Employability grant	7,340	(7,348)	(8)
National Lottery Awards for All grant	10,000	(9,497)	503
Sainsburys Good Food for all grant	1,500	-	1,500
Bernard Sunley Foundation Fund	5,000	(5,000)	-
Help The Homeless Fund	2,500	(2,500)	-
DCMS VCSE Energy Efficiency Fund	17,084	(17,084)	-
Fidelity Community Development Fund	6,193	(129)	6,064
	<u>139,719</u>	<u>(152,016)</u>	<u>(12,297)</u>
TOTAL FUNDS	<u>1,046,675</u>	<u>(1,103,531)</u>	<u>(56,856)</u>

Unrestricted funds:

General Fund - The General Fund is expendable at the discretion of the trustees on furtherance of the objects of the charity.

Building Improvements Fund - a unrestricted fund was created to set aside funds to refurbish, and if necessary extend, the leasehold property (Palmer House, 13 Station Road East) in order to maintain its fabric and ensure the property is fit for purpose for clients, staff and volunteers.

Building Fund

The Building Fund was established in the year ended 31 March 2002 and reflects the net book value of the freehold property known as Palmer House. The property is held in this fund.

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

18. MOVEMENT IN FUNDS - continued

Canterbury Community Shelter 2024/25

Designated grants totalling £16,500 towards the salary costs of running the 2024-25 Winter Shelter were received from Canterbury City Council (RISE Strategic Grant), the Oliver Borthwick Memorial Trust, the Whitehead Monckton Charitable Foundation and the Neighbourly Foundation.

Restricted funds:

JCP Flexible Support Fund

This represents the balance of funds from a 2014-15 project with JobCentre Plus to improve employment outcomes or prospects of future employment outcomes for long-term unemployed individuals and groups facing the most complex and intractable barriers to work. The Charity is seeking advice from the funding body as to the deployment of the remaining funds.

EU Mental Health Project

This represents the balance of funds from a 2014-16 transnational partnership project involving partners in the UK, France, Spain and Italy, funded by Erasmus+ to raise standards of literacy for people experiencing disadvantage including homelessness. The Charity is seeking advice from the funding body as to the deployment of the remaining funds.

Philip & Connie Philips Foundation

A £10,000 grant towards the salary of our Volunteer Coordinator, who works 25 hours per week recruiting, coordinating and supervising volunteers. This is a crucial role as Catching Lives' kitchen and bookshop are entirely volunteer-run, as are many of our activities.

Stagecoach Giving For Good Community Fund 2024

A restricted grant of £500 towards catering costs.

Morrisons kitchen project

A restricted grant of £4,685 towards the cost of a replacement cooker.

Albert Hunt Trust

A restricted grant of £3,362 to cover cost of consultancy fees for a redevelopment plan for Canterbury Open Centre.

NHS England Peer Support Worker Education grant

A restricted grant of £3,555 to employ and train two part-time Support Workers, with lived experience of the issues faced by clients, on six month contracts.

CCC UKSPF Skills and Employability grant

A restricted grant of £7,340 from UK Shared Prosperity Fund (via Canterbury City Council) for a project to develop the skills and confidence of recently housed clients, and support progression towards independent living and employment. This involved creative workshops delivered by professional artists helping participants plan and develop products to sell, followed by sessions focused on retail skills and the opportunity to use them in a retail setting. Participants ended by creating a new CV reflecting their new skills and qualifications.

National Lottery Awards for All grant

A restricted grant of £20,000 over two years to be used to part pay the salary of the volunteer coordinator, pay for DBS checks for new volunteers, and contribute towards costs of Catching Lives' kitchen, including catering and equipment.

CATCHINGLIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

18. MOVEMENT IN FUNDS - continued

Canterbury City Council RISE

A restricted grant of £10,000 towards costs of the Winter Shelter 2024-25 (£9750 received in 2024-25, balance received in 2025-26).

Whitehead Monckton Charitable Foundation

A restricted grant of £1,250 towards costs of the Winter Shelter 2024-25.

Oliver Borthwick Memorial Trust

A restricted grant of £4,000 towards costs of the Winter Shelter 2024-25.

Southern Co-Op Winter Fund

A restricted grant of £1,500 towards costs of the Winter Shelter 2024-25.

Fidelity UK

A restricted grant of £6,193 towards the implementation of a CRM system for fundraising.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

CATCHINGLIVES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	172,187	218,906
Grants	218,077	257,813
	390,264	476,719
Other trading activities		
Shop income	69,076	62,393
Event income	1,078	-
	70,154	62,393
Investment income		
Rents received	7,156	4,855
Interest on cash deposit	7,195	5,999
	14,351	10,854
Charitable activities		
Other income	10,012	11,928
Total incoming resources	484,781	561,894
EXPENDITURE		
Raising donations and legacies		
Collection agency fees	2,011	1,790
Other trading activities		
Shop purchases	2,256	-
Fundraising costs	2,401	1,770
	4,657	1,770
Charitable activities		
Wages	366,097	302,281
Social security	24,361	18,464
Rates and water	4,504	4,268
Rent costs	19,219	18,050
Administration costs	91,259	86,119
Coordinator and consultancy fees	1,290	400
Repairs, furniture & equipment	64,083	14,220
Communication costs	11,809	11,400
Feasibility Study costs	-	12,000
Depreciation of freehold property	2,704	1,856
Depreciation of fixtures & fittings	3,082	5,156
	588,408	474,214

This page does not form part of the statutory financial statements

CATCHINGLIVES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Support costs		
Governance costs		
Auditors' remuneration	4,656	3,974
Auditors' remuneration for non audit work	1,164	1,006
Legal and professional costs	9,806	10,075
	<u>15,626</u>	<u>15,055</u>
Total resources expended	<u>610,702</u>	<u>492,829</u>
Net (expenditure)/income	<u>(125,921)</u>	<u>69,065</u>

Accounts

REGISTERED COMPANY NUMBER: 02719436 (England and Wales)
REGISTERED CHARITY NUMBER: 1014868

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
CATCHINGLIVES

Spurling Cannon Audit Limited
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

CATCHINGLIVES

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CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

This report covers the period from April 2023 to March 2024 and will provide a glimpse into how Catching Lives has performed over the past 12 months.

Chair's Report

This year, we have continued to see a strong demand for our services, reflecting the ongoing need within our community and the national homelessness crisis. This continuing trend sadly shows little sign of receding. In response, we have focused on implementing key strategies aimed at building resilience across the organisation. By enhancing our operational processes, improving our service delivery and diversifying our income we have worked towards creating a more adaptable and robust organisation. These efforts have strengthened our ability to meet current demands while preparing us for future challenges, ensuring that we remain committed to our mission and those we support.

I would like to express my heartfelt thanks to our donors, funders, partners, staff, and volunteers for their continued support, without which the work of Catching Lives would not be possible. A special acknowledgement goes to the individuals whose generous donations of food and essentials reflects the remarkable spirit of our community. Our dedicated staff and volunteers also deserve immense gratitude and thanks for their hard work and commitment, enabling us to make a difference every day.

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

Objectives and aims

This review reflects the activities of the Charity during the period under review. The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

Vision and Mission

Catching Lives is an independent charity aimed at supporting people who are homeless, sleeping rough, or are insecurely housed in Canterbury and East Kent; those who have, for various reasons, fallen through the gaps in society and feel they have nowhere else to turn.

Our vision is of a society where all are included and all, no matter how disadvantaged, can make a contribution. We're working towards ending the harm caused to individuals and communities by homelessness, rough sleeping, and insecure housing.

Objectives

Catching Lives works with people who are homeless and socially excluded in Canterbury and East Kent to:

- (a) support and enable each client to increase their sense of personal responsibility, motivation and self-worth.
- (b) improve the physical and mental health, of each client, by supporting them to take greater responsibility for their health management recovery.
- (c) motivate each client to achieve positive steps toward independent living.

Activities

The Catching Lives day centre offers:

- A warm welcome and access to basic facilities including food, showers, laundry, computers, clothing etc.
- Support with immediate and ongoing needs e.g. housing, income, ID, access to healthcare.
- Specialist mental health support from in-house staff.
- Access to in-reach services and external partners, for example Canterbury City Council's rough sleeping team, Forward Trust for alcohol and drug support, Rising Sun for domestic abuse support, Citizens Advice Canterbury welfare benefits support, DWP, Social Services, Hep C Trust, and NHS community nurse and vaccination services.
- Activities programme e.g. board games, arts and crafts, yoga, cookery, gardening and table tennis.

We also support people in the community:

- Street outreach to people sleeping rough (in conjunction with the council's Rough Sleeping Initiative team).
- Tenancy sustainment support to people in accommodation.
- Supporting Thanington Neighbourhood Resource Centre's youth provision.

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Palmer House

We commenced a much-needed programme of refurbishment and repair of our building. The most impactful and transformative project this year has been the upgrade of our shower and bathroom facilities. Providing individuals with a clean, safe space to wash is fundamental to restoring a sense of dignity and self-worth for our beneficiaries. Access to modern, hygienic bathroom facilities plays a crucial role in helping people feel refreshed and respected, which is often the first step in rebuilding their confidence and well-being. These upgrades represent a significant improvement in our ability to meet the basic needs of those we support, enhancing the overall experience at our centre. We've heard a huge amount of positive feedback from beneficiaries about this change.

Other works underway include replacing the areas of flat roofing, with the works covered by a long guarantee. Our garden, which is a wonderful asset, has been transformed and renovated through a partnership with Herne Bay in Bloom who facilitated the Root to Resistance project with clients and volunteers.

We were grateful to secure a Capital Capacity Fund grant from Homeless Link and the Albert Hunt Trust, which has enabled us to engage with a local architecture practice to review and evaluate our building, producing fully costed designs. This project explored how to make our building more welcoming and a purposely designed trauma-informed and psychologically-informed environment - an approach to developing, delivering, and evaluating services that considers the psychological and emotional needs of people who use them. As a result of this work, we will be able to prepare applications for funding to transform the Centre. This will set us in good stead for realising the true value of our premises and forming a longer-term building strategy for years to come.

Winter Provision and Night Shelter

The Board faced a difficult decision this year regarding our ability to fund a Winter Night Shelter, leading us to decide not to open the Shelter. Alongside this announcement, we launched a public appeal for financial support to extend our services during the winter months. We were heartened by an outpouring of community support, as well as a grant from the National Lottery's Community Organisations Cost of Living Fund, which enabled us to extend our hours from 9am to 8pm daily throughout the winter. This effort was supported by a dedicated team of staff and volunteers.

However, this model of extended support placed significant demands on our organisation, particularly as the national rise in homelessness puts additional pressure on our team, facilities, and services. As we reflect on this experience, we are considering alternative approaches to better address the needs of our clients in the coming winter season.

Catching Lives Bookshop

Our second-hand bookshop on Palace Street remains a vital cornerstone of our income generation. We are immensely grateful for the Bookshop volunteer team's ongoing dedication and tireless commitment. Their consistent and reliable support is crucial in sustaining the work of Catching Lives. A heartfelt thank you to everyone involved in making the bookshop such a success.

Centre data April 2023 - March 2024

Our daily drop-in from 9am-2pm is at the heart of Catching Lives' services. People in housing need can access essential services (food, showers, laundry etc), one-to-one support, arts and activities, and access to partner agencies who hold their own drop-in sessions at the Centre. I'd like to thank partners including the council's Rough Sleeping Initiative team, Citizens Advice, Rising Sun, Hep C Trust, Porchlight, Kent Community Healthcare and Forward Trust who work with us to offer support to our beneficiaries at the Centre.

	Individual beneficiaries	Footfall (all visits)	New beneficiaries
2023/24	500	11,787	275
% change from 2022-23	+2.3%	+23%	+10%

Alongside the drop-in, we continue to deliver street outreach, tenancy sustainment, and a programme of arts and activities. Our Arts & Activities programme has gone from strength to strength, both within the Centre and in the community. This year, we were delighted to join the STREETS AHEAD Collective alongside Rock Paper Scissors and EKC Canterbury College in their first pop-up shop to exhibit and sell creative work by our beneficiaries alongside established artists and EKC visual arts students.

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Financial position

In the year ended 31 March 2024, the charity received income totalling £561,893. This was a 34.2 per cent increase over the prior year. Total expenditure of £557,563 left a small surplus of £4,330 for the year. This increased total funds held to £481,326, of which £23,094 represented restricted funds. Cash held at the end of the year totalled £392,253.

A key focus this year has been to diversify and transform our income, including strategies to secure multi-year grant funding, and to connect with additional community and corporate donors. We have been successful in these efforts and continue to work towards greater financial resilience year on year.

One of our key achievements this year was to secure funding from Lloyds Bank Foundation along with support from their Enhance Programme, including fundraising strategy development with specialists from Charities Aid Foundation.

We are especially grateful to Herringbone Kitchens and to the Diocese of Canterbury for their continuing support, and we would also like to thank Kent Community Foundation, the National Lottery Community Fund, Canterbury City Council, Streynshams Trust and Albert Hunt Trust for awarding us grants again this year.

Reserves policy

The Board approved a revised reserves policy in March 2024:

Catching Lives will hold its unrestricted reserves in a general fund (the 'Operational Fund') and in a designated fund (the 'Building Fund').

We will hold Operational Fund reserves equivalent to 3-6 months' running costs. This range provides flexibility for changes to our running costs during the year, for example, if we secure funding for new activities that require recruitment, as well as the potential impact of continued inflationary increases. It includes Exit Fund costs (i.e. the amount needed to close the charity) of £50k.

Going concern

The trustees of Catching Lives consider that the charity will remain a "Going Concern" for the foreseeable future. This is based on an assessment of the latest actual financial results and the budget for 2024/25 presented to the trustees. These sources show the current and projected liquidity position of the charity and its current and projected free reserves, all measured relative to the expectations set out in the charity's Reserves Policy. The Reserves Policy states that the charity should hold free reserves of between 3 and 6 months' regular expenditure. The position halfway through financial year 2024/25 and the budget for the full year, based on prudent assumptions, both indicate a level of free reserves that is slightly above this range. The charity is on track to deliver its full year budget. By the nature of the charity's income sources, there remains a degree of risk to future reserve levels. This risk is under continual review and there are potential mitigations in the event of a downturn in income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Company was first incorporated 1 June 1992 as a company limited by guarantee and not having share capital. The Charity was registered with the Charity Commission on 20 October 1992.

Recruitment and appointment of new trustees

Over the past year, we have bid farewell to trustees Kelly Napier, Alexandra Gordon and Ellie Boreham. We thank them all for their support of Catching Lives. A new round of trustee recruitment, supported by Lloyds Bank Foundation's Enhance programme via Trustee Works, has set out to strengthen the Board's skills and expertise.

Trustees at Catching Lives are recruited through an open application process, with vacancies advertised online (for example on Reach Volunteering, LinkedIn and Catching Lives). Appointments are made by the Board following a shortlisting and interview process. In 2024, advertising for trustee vacancies was supported by TrusteeWorks thanks to funding from Lloyds Bank Foundation. Shortlisting, interview and appointment remained the responsibility of Catching Lives. Trustee inductions include meetings with the Chair and CEO, and visiting the Catching Lives day centre.

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational strategy 2023-26

Our vision is of a society where all are included and all, no matter how disadvantaged, can make a contribution. We're working to end the harm caused to individuals and communities by homelessness, rough sleeping, and insecure housing.

Strategic Priorities 2023-26:

1. Responding to homelessness and social exclusion
2. Being part of our community
3. Creating a psychologically informed environment
4. Delivering a quality service
5. Being a resilient organisation

Looking ahead

The past year has been one of stabilisation and laying the groundwork for the future. We are beginning to see positive results from our efforts, with noticeable improvements in our finances and overall financial security. While this progress is encouraging, we must remain aware of the broader context of rough sleeping and homelessness on a national scale. We are not immune to the effects of the ongoing cost-of-living crisis and are experiencing an increase in demand for our essential services. In the coming year, we are dedicated to addressing the needs of the individuals affected by homelessness who turn to us for support.

Catching Lives remains committed to being there for people every day, supporting them in transforming their lives and working towards achieving positive change for individuals and for our community.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees identified risks during the year and took actions to mitigate them including:

- Changing the organisational structure and appointing new trustees to strengthen leadership and strategic oversight.
- Implementing new strategies around organisational priorities and income generation.
- Approaching new funders, and diversifying funding streams to reduce reliance on public giving at a time of increased economic uncertainty.
- Review of policies and procedures, and introduction of new systems, to ensure strategic oversight, support for staff, and quality of service delivery.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02719436 (England and Wales)

Registered Charity number

1014868

Registered office

Palmer House
13 Station Road East
Canterbury
Kent
CT1 2RB

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Trustees

K Napier (resigned 17/5/2023)
J L Hanford Vice Chair
G F Metcalfe (resigned 24/7/2024)
T Bridgeford Secretary to the board of trustees (resigned 17/10/2023)
E Boreham (resigned 29/5/2024)
M Reed Chair
P Astell Director (appointed 17/5/2023)
Ms A N Gordon (resigned 15/11/2023)
Ms C L Gremo-Gilham
J G Hughes Retired (appointed 17/5/2023)
G Petty (appointed 29/5/2024)
B Coady-Mayall (appointed 29/5/2024)
F A Ellis (appointed 29/5/2024)
N Archer (appointed 29/5/2024)
M Williams Secretary to the board of trustees (appointed 17/10/2023)

Senior Statutory Auditor

Jonathan Spurling

Auditors

Spurling Cannon Audit Limited
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

Current Patron:

Archbishop of Canterbury, Justin Welby

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of CatchingLives for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

CATCHINGLIVES

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

AUDITORS

The auditors, Spurling Cannon Audit Limited, were re-appointed at the Annual General Meeting held in November 2022.

Approved by order of the board of trustees on and signed on its behalf by:

.....
M Reed - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CATCHINGLIVES

Opinion

We have audited the financial statements of CatchingLives (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CATCHINGLIVES

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CATCHINGLIVES

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered the following:

- the nature of the charity as a charity set up for the purposes of raising funds to support the rough sleepers, homeless and vulnerably housed in Canterbury and East Kent.
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charities documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and did not identify any specific areas of concern.

In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included The Charity Act, health and safety and tax legislation.

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 Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
CATCHINGLIVES**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Spurling (Senior Statutory Auditor)
for and on behalf of Spurling Cannon Audit Limited
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

Date:

CATCHINGLIVES

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	408,720	68,000	476,720	335,823
Charitable activities	5				
Relief of Poverty		19,461	-	19,461	19,185
Other trading activities	3	54,859	-	54,859	53,128
Investment income	4	10,854	-	10,854	10,561
Total		<u>493,894</u>	<u>68,000</u>	<u>561,894</u>	<u>418,697</u>
EXPENDITURE ON					
Raising funds	6	3,560	-	3,560	5,510
Charitable activities	7				
Relief of Poverty		398,499	90,770	489,269	442,642
Total		<u>402,059</u>	<u>90,770</u>	<u>492,829</u>	<u>448,152</u>
NET INCOME/(EXPENDITURE)		91,835	(22,770)	69,065	(29,455)
Transfers between funds	18	84,979	(84,979)	-	-
Net movement in funds		<u>176,814</u>	<u>(107,749)</u>	<u>69,065</u>	<u>(29,455)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		357,070	119,926	476,996	506,451
TOTAL FUNDS CARRIED FORWARD		<u>533,884</u>	<u>12,177</u>	<u>546,061</u>	<u>476,996</u>

The notes form part of these financial statements

CATCHINGLIVES

BALANCE SHEET 31 MARCH 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	13	143,018	79,776
CURRENT ASSETS			
Debtors	14	24,252	23,348
Cash at bank and in hand		392,253	388,630
		416,505	411,978
CREDITORS			
Amounts falling due within one year	15	(13,462)	(14,758)
NET CURRENT ASSETS		403,043	397,220
TOTAL ASSETS LESS CURRENT LIABILITIES		546,061	476,996
NET ASSETS		546,061	476,996
FUNDS	18		
Unrestricted funds		533,884	357,070
Restricted funds		12,177	119,926
TOTAL FUNDS		546,061	476,996

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....
M Reed - Trustee

CATCHINGLIVES

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>73,877</u>	<u>(35,821)</u>
Net cash provided by/(used in) operating activities		<u>73,877</u>	<u>(35,821)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(70,254)</u>	<u>(333)</u>
Net cash used in investing activities		<u>(70,254)</u>	<u>(333)</u>
Change in cash and cash equivalents in the reporting period		<u>3,623</u>	<u>(36,154)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>388,630</u>	<u>424,784</u>
Cash and cash equivalents at the end of the reporting period		<u><u>392,253</u></u>	<u><u>388,630</u></u>

The notes form part of these financial statements

CATCHINGLIVES

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	69,065	(29,455)
Adjustments for:		
Depreciation charges	7,012	5,664
Increase in debtors	(904)	(1,913)
Decrease in creditors	(1,296)	(10,117)
Net cash provided by/(used in) operations	73,877	(35,821)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	388,630	3,623	392,253
	388,630	3,623	392,253
Total	388,630	3,623	392,253

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in Sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The Board has considered the principal risks and uncertainties on the short- and long-term health of the Charity, and is content that the measures taken, combined with sufficient reserves, provides assurance that the going concern basis is appropriate in preparing the financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

The costs of running the charity are those expenses incurred directly in support of expenditure on the objects of the charity. Support costs are those costs directly attributable to supporting income generating activities and in supporting the governance of the charity.

Governance costs

Governance costs are those costs incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements. Other expenditure in respect of administration of the charity is not identified separately and is not considered material. This administration is carried out using charity facilities and staff.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- in accordance with the property
Fixtures and fittings	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

Donated goods received

The majority of donated goods received are items of food or clothing. Whilst the charity relies heavily on these donations in order to provide the services it does, these items are difficult to value - the food may be beyond the "Sell by" date or in damaged packaging and items of clothing may have no resale value but the charity is still able to make use of them. The charity's book shop also receives donations of books which it will attempt to sell via the Catching Lives Bookshop but these items may have no realisable value.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	218,907	293,939
Grants	257,813	41,884
	<u>476,720</u>	<u>335,823</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Other grants	<u>257,813</u>	<u>41,884</u>

Grants received 2023-24

Anton Jurgens Charitable Trust	£3,000
Canterbury City Council RISE	£4,000
Cantiacorum Foundation	£5,000
Colyer-Fergusson Charitable Trust	£5,000
Finnis Scott Foundation	£1,000
Garfield Weston Foundation	£50,000
Henry Oldfield Trust	£5,000
Homeless Link Capital Capacity Fund	£14,517
Hope Community Arts Fund	£1,000
John Swire 1989 Charitable Trust	£45,000
Kent Community Foundation	£12,000
Kent Community Foundation Learning Journeys Fund	£1,106
Leeds Building Society Foundation	£1,000
Lloyds Bank Foundation	£25,000
National Lottery Community Fund	£57,000
Philip & Connie Phillips Foundation	£10,000
Robert Gavron Charitable Trust	£1,000
Stagecoach - Giving For Good	£500
Streynshams Trust	£500
Barratt Developments PLC Charitable Foundation	£15,000
Frontline Network	£940
CCC Councillors Opportunities Fund	£250

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Shop income	<u>54,859</u>	<u>53,128</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Rents received	4,855	8,627
Interest on cash deposit	<u>5,999</u>	<u>1,934</u>
	<u>10,854</u>	<u>10,561</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Other income	19,461	19,185
Activity Relief of Poverty		

6. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Collection agency fees	<u>1,790</u>	<u>965</u>

Other trading activities

	2024	2023
	£	£
Bad debts	-	150
Fundraising costs	<u>1,770</u>	<u>4,395</u>
	<u>1,770</u>	<u>4,545</u>
Aggregate amounts	<u>3,560</u>	<u>5,510</u>

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Relief of Poverty	<u>474,214</u>	<u>15,055</u>	<u>489,269</u>

8. SUPPORT COSTS

	Governance costs £
Relief of Poverty	<u>15,055</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Auditors' remuneration	3,974	3,552
Auditors' remuneration for non audit work	1,006	888
Depreciation - owned assets	<u>7,012</u>	<u>5,664</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

Trustee reimbursements for travel, parking and mileage: £0.00 (2023: £0.00).

11. STAFF COSTS

	2024 £	2023 £
Wages and salaries	302,281	302,500
Social security costs	<u>18,464</u>	<u>16,146</u>
	<u>320,745</u>	<u>318,646</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Mental Health	1	2
Open Centre	8	12
Community Shelter	6	7
Outreach	<u>1</u>	<u>1</u>
	<u>16</u>	<u>22</u>

No employees received emoluments in excess of £60,000.

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	325,823	10,000	335,823
Charitable activities			
Relief of Poverty	19,185	-	19,185
Other trading activities	53,128	-	53,128
Investment income	10,561	-	10,561
Total	<u>408,697</u>	<u>10,000</u>	<u>418,697</u>
EXPENDITURE ON			
Raising funds	5,510	-	5,510
Charitable activities			
Relief of Poverty	396,952	45,690	442,642
Total	<u>402,462</u>	<u>45,690</u>	<u>448,152</u>
NET INCOME/(EXPENDITURE)	6,235	(35,690)	(29,455)
Transfers between funds	3,831	(3,831)	-
Net movement in funds	10,066	(39,521)	(29,455)
RECONCILIATION OF FUNDS			
Total funds brought forward	347,004	159,447	506,451
TOTAL FUNDS CARRIED FORWARD	<u>357,070</u>	<u>119,926</u>	<u>476,996</u>

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2023	105,025	98,796	203,821
Additions	65,190	5,064	70,254
At 31 March 2024	170,215	103,860	274,075
DEPRECIATION			
At 1 April 2023	30,800	93,245	124,045
Charge for year	1,856	5,156	7,012
At 31 March 2024	32,656	98,401	131,057
NET BOOK VALUE			
At 31 March 2024	137,559	5,459	143,018
At 31 March 2023	74,225	5,551	79,776

The current market value of the freehold land and buildings is believed to be in the region of £750,000. However, due to a restrictive user covenant in place, the charity would have to pay to the previous owner of the property 50% of any gain made over the original purchase price of £100,000. This covenant will expire on 31 May 2026.

Of the book value of the freehold asset held, £35,025 of this is attributable to the land element and is therefore not depreciated.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	3,101	2,238
Other debtors	857	2,630
Prepayments	20,294	18,480
	24,252	23,348

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	5,411	7,549
Deferred income	605	98
Accrued expenses	7,446	7,111
	<u>13,462</u>	<u>14,758</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	10,000	10,000
Between one and five years	60,000	58,000
In more than five years	-	12,000
	<u>70,000</u>	<u>80,000</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	143,018	-	143,018	79,776
Current assets	404,230	12,275	416,505	411,978
Current liabilities	(13,364)	(98)	(13,462)	(14,758)
	<u>533,884</u>	<u>12,177</u>	<u>546,061</u>	<u>476,996</u>

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

18. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
Operational fund	257,070	93,235	84,036	434,341
Building Improvements Fund	100,000	-	(73,282)	26,718
Building Fund	-	(1,400)	74,225	72,825
	<u>357,070</u>	<u>91,835</u>	<u>84,979</u>	<u>533,884</u>
Restricted funds				
Building Fund	74,225	-	(74,225)	-
JCP Flexible Support Fund	2,504	-	-	2,504
EU Mental Health Project	9,717	-	-	9,717
Canterbury City Council Outreach	20,256	(20,256)	-	-
Kent Community Foundation – Support Worker	7,724	-	(7,724)	-
Kent Community Foundation – Arts & Activities	3,258	(65)	(3,193)	-
National Lottery Awards for All – Catching Lives Kitchen	2,242	(2,405)	163	-
National Lottery Community Fund - Winter 2023-2024	-	(46)	-	(46)
KCC Hope Community Art Fund	-	2	-	2
	<u>119,926</u>	<u>(22,770)</u>	<u>(84,979)</u>	<u>12,177</u>
TOTAL FUNDS	<u>476,996</u>	<u>69,065</u>	<u>-</u>	<u>546,061</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Operational fund	493,894	(400,659)	93,235
Building Fund	-	(1,400)	(1,400)
	<u>493,894</u>	<u>(402,059)</u>	<u>91,835</u>
Restricted funds			
Canterbury City Council Outreach	-	(20,256)	(20,256)
Kent Community Foundation – Arts & Activities	-	(65)	(65)
National Lottery Awards for All – Catching Lives Kitchen	(1)	(2,404)	(2,405)
Philip & Connie Philips Foundation (Vol. Co-ord Salary)	10,000	(10,000)	-
National Lottery Community Fund - Winter 2023-2024	57,001	(57,047)	(46)
KCC Hope Community Art Fund	1,000	(998)	2
	<u>68,000</u>	<u>(90,770)</u>	<u>(22,770)</u>
TOTAL FUNDS	<u>561,894</u>	<u>(492,829)</u>	<u>69,065</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

18. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
Operational fund	116,956	6,235	133,879	257,070
Building Improvements Fund	230,048	-	(130,048)	100,000
	<u>347,004</u>	<u>6,235</u>	<u>3,831</u>	<u>357,070</u>
Restricted funds				
Building Fund	75,675	(1,400)	(50)	74,225
JCP Flexible Support Fund	2,504	-	-	2,504
EU Mental Health Project	9,717	-	-	9,717
Canterbury City Council Outreach	54,653	(34,397)	-	20,256
Kent Community Foundation – Support Worker	9,250	(1,526)	-	7,724
Kent Community Foundation – Arts & Activities	3,639	(381)	-	3,258
Homeless Link Winter Transformation Fund	4,009	(228)	(3,781)	-
National Lottery Awards for All – Catching Lives Kitchen	-	2,242	-	2,242
	<u>159,447</u>	<u>(35,690)</u>	<u>(3,831)</u>	<u>119,926</u>
TOTAL FUNDS	<u>506,451</u>	<u>(29,455)</u>	<u>-</u>	<u>476,996</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Operational fund	408,697	(402,462)	6,235
Restricted funds			
Building Fund	-	(1,400)	(1,400)
Canterbury City Council Outreach	-	(34,397)	(34,397)
Kent Community Foundation – Support Worker	-	(1,526)	(1,526)
Kent Community Foundation – Arts & Activities	-	(381)	(381)
Homeless Link Winter Transformation Fund	-	(228)	(228)
National Lottery Awards for All – Catching Lives Kitchen	10,000	(7,758)	2,242
	<u>10,000</u>	<u>(45,690)</u>	<u>(35,690)</u>
TOTAL FUNDS	<u>418,697</u>	<u>(448,152)</u>	<u>(29,455)</u>

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
Operational fund	116,956	99,470	217,915	434,341
Building Improvements Fund	230,048	-	(203,330)	26,718
Building Fund	-	(1,400)	74,225	72,825
	<u>347,004</u>	<u>98,070</u>	<u>88,810</u>	<u>533,884</u>
Restricted funds				
Building Fund	75,675	(1,400)	(74,275)	-
JCP Flexible Support Fund	2,504	-	-	2,504
EU Mental Health Project	9,717	-	-	9,717
Canterbury City Council Outreach	54,653	(54,653)	-	-
Kent Community Foundation – Support Worker	9,250	(1,526)	(7,724)	-
Kent Community Foundation – Arts & Activities	3,639	(446)	(3,193)	-
Homeless Link Winter Transformation Fund	4,009	(228)	(3,781)	-
National Lottery Awards for All – Catching Lives Kitchen	-	(163)	163	-
National Lottery Community Fund - Winter 2023-2024	-	(46)	-	(46)
KCC Hope Community Art Fund	-	2	-	2
	<u>159,447</u>	<u>(58,460)</u>	<u>(88,810)</u>	<u>12,177</u>
TOTAL FUNDS	<u>506,451</u>	<u>39,610</u>	<u>-</u>	<u>546,061</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Operational fund	902,591	(803,121)	99,470
Building Fund	-	(1,400)	(1,400)
	<u>902,591</u>	<u>(804,521)</u>	<u>98,070</u>
Restricted funds			
Building Fund	-	(1,400)	(1,400)
Canterbury City Council Outreach	-	(54,653)	(54,653)
Kent Community Foundation – Support Worker	-	(1,526)	(1,526)
Kent Community Foundation – Arts & Activities	-	(446)	(446)
Homeless Link Winter Transformation Fund	-	(228)	(228)
National Lottery Awards for All – Catching Lives Kitchen	9,999	(10,162)	(163)
Philip & Connie Philips Foundation (Vol. Co-ord Salary)	10,000	(10,000)	-
National Lottery Community Fund - Winter 2023-2024	57,001	(57,047)	(46)
KCC Hope Community Art Fund	1,000	(998)	2
	<u>78,000</u>	<u>(136,460)</u>	<u>(58,460)</u>
TOTAL FUNDS	<u><u>980,591</u></u>	<u><u>(940,981)</u></u>	<u><u>39,610</u></u>

Unrestricted funds:

General Fund - The General Fund is expendable at the discretion of the trustees on furtherance of the objects of the charity.

Building Fund 2017 - a unrestricted fund was created to set aside funds to refurbish, and if necessary extend, the leasehold property (Palmer House, 13 Station Road East) in order to maintain its fabric and ensure the property is fit for purpose for clients, staff and volunteers.

Building Fund

The Building Fund was established in the year ended 31 March 2002 and reflects the net book value of the freehold property known as Palmer House. The property is held in this fund.

Restricted funds:**JCP Flexible Support Fund**

This represents the balance of funds from a 2014-15 project with JobCentre Plus to improve employment outcomes or prospects of future employment outcomes for long-term unemployed individuals and groups facing the most complex and intractable barriers to work. The Charity is seeking advice from the funding body as to the deployment of the remaining funds.

EU Mental Health Project

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

18. MOVEMENT IN FUNDS - continued

This represents the balance of funds from a 2014-16 transnational partnership project involving partners in the UK, France, Spain and Italy, funded by Erasmus+ to raise standards of literacy for people experiencing disadvantage including homelessness. The Charity is seeking advice from the funding body as to the deployment of the remaining funds.

Canterbury City Council Outreach

This represents funding to enable and focus work on the growing number of people sleeping rough.

Kent Community Foundation - Support Worker

This is the balance of a grant of £9,250 that was to be used as a contribution to the salary of a Support Worker from April-July 2022. These funds have now been utilised in full and the fund has ceased.

Kent Community Foundation - Arts & Activities

This is the balance of a grant of £3,975 under KCF's Vulnerable Adults Themed Programme towards the salary of the Arts & Activities Coordinator and associated costs of materials used in providing regular arts and crafts activities/workshops at the Open Centre, including sessions with guest artists and client-led exhibitions. These funds have now been utilised in full and the fund has ceased.

Homeless Link Winter Transformation Fund

This is the balance of a grant of £4,009 towards project work that supports people experiencing homelessness during the winter months.

National Lottery Awards for All - Catching Lives Kitchen

This represents a £10,000 grant to support the running of the Catching Lives kitchen (£6,000 towards food and £4,000 towards utilities costs).

The National Lottery Community Fund - Community Organisations Cost of Living Fund

A £57,000 grant for spend between January and March 2024 to deliver the 'Homelessness Support in Winter' project, which included delivery of day and evening drop-in services at the Day Centre for three months between 9am and 8pm, including an evening meal.

Kent County Council - Hope Community Art Fund (Kent and Medway Suicide Prevention Programme)

A £1000 grant for Break the Fear - Nervous Painting and Drawing, a series of workshops led by artists Alex Boican to encourage creativity, imagination, and collaboration, with a positive impact on mental health and well-being. Participants gained a Creativity Level 1 Badge from Badge Nation, and their work was shown at Turner Contemporary and other venues across Kent as part of the Hope Community Art exhibition.

Philip & Connie Philips Foundation

A £10,000 grant towards the salary of our Volunteer Coordinator, who works 25 hours per week recruiting, coordinating and supervising volunteers. This is a crucial role as Catching Lives' kitchen and bookshop are entirely volunteer-run, as are many of our activities.

CATCHINGLIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

CATCHINGLIVES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	218,907	293,939
Grants	257,813	41,884
	476,720	335,823
Other trading activities		
Shop income	54,859	53,128
Investment income		
Rents received	4,855	8,627
Interest on cash deposit	5,999	1,934
	10,854	10,561
Charitable activities		
Other income	19,461	19,185
Total incoming resources	561,894	418,697
EXPENDITURE		
Raising donations and legacies		
Collection agency fees	1,790	965
Other trading activities		
Bad debts	-	150
Fundraising costs	1,770	4,395
	1,770	4,545
Charitable activities		
Wages	302,281	302,500
Social security	18,464	16,146
Rates and water	4,268	3,074
Rent costs	18,050	18,000
Administration costs	86,119	77,588
Coordinator and consultancy fees	400	1,215
Repairs, furniture & equipment	14,220	9,473
Communication costs	11,400	-
Feasibility Study costs	12,000	-
Freehold property	1,856	1,400
Fixtures and fittings	5,156	4,264
	474,214	433,660
Support costs		

This page does not form part of the statutory financial statements

CATCHINGLIVES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Support costs		
Governance costs		
Auditors' remuneration	3,974	3,552
Auditors' remuneration for non audit work	1,006	888
Legal and professional costs	10,075	4,542
	15,055	8,982
Total resources expended	492,829	448,152
Net income/(expenditure)	69,065	(29,455)

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 02719436 (England and Wales)
REGISTERED CHARITY NUMBER: 1014868

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
CATCHINGLIVES**

Spurling Cannon Audit Limited
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

CATCHINGLIVES

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CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

This report covers the period from April 2022 to March 2023 and will provide a glimpse into how Catching Lives has performed over the past 12 months.

Chair's Report

As Catching Lives has resumed normal service coming out of the Covid pandemic, we have seen increases in homelessness and in demand for our support. This has been further exacerbated by the rising cost of living which has an impact on the lives of our clients, staff and volunteers, as well as on the charity as a whole. All staff work tirelessly and diligently to support all who walk through our door, and we must offer our sincere thanks to them for their efforts through often very difficult and challenging situations. We are seeing a higher number of people needing our services in a landscape of high inflation with increased fuel and energy costs, and soaring food bills. It's a challenging context for Catching Lives, as it is for many charities, but we continue to do all that we can to meet the needs of people who are homeless or insecurely housed in Canterbury and East Kent.

I would like to thank our volunteers, donors, funders, and partners for their ongoing support, without which the work of Catching Lives would not be possible. In particular, I would like to acknowledge the continuing generosity of individuals whose donations of food, clothing and essentials have continued despite household budgets being tighter than ever - the support of our local community is very much appreciated and vital to our work.

CATCHING LIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

Objectives and aims

This review reflects the activities of the Charity during the period under review. The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

Vision and Mission

Catching Lives is an independent charity aimed at supporting people who are homeless, sleeping rough, or are insecurely housed in Canterbury and East Kent; those who have, for various reasons, fallen through the gaps in society and feel they have nowhere else to turn.

Our vision is of a society where all are included and all, no matter how disadvantaged, can make a contribution. We're working towards ending the harm caused to individuals and communities by homelessness, rough sleeping, and insecure housing.

Objectives

Catching Lives works with people who are homeless and socially excluded in Canterbury and East Kent to:

- (a) support and enable each client to increase their sense of personal responsibility, motivation and self-worth.
- (b) improve the physical and mental health, of each client, by supporting them to take greater responsibility for their health management recovery.
- (c) motivate each client to achieve positive steps toward independent living.

Activities

The Catching Lives day centre offers:

- A warm welcome and access to basic facilities including food, showers, laundry, computers, clothing etc.
- Support with immediate and ongoing needs e.g. housing, income, ID, access to healthcare.
- Specialist mental health support from in-house staff.
- Access to in-reach services and external partners, for example Canterbury City Council's rough sleeping team, Forward Trust for alcohol and drug support, Rising Sun for domestic abuse support, Citizens Advice Canterbury welfare benefits support, DWP, Social Services, Hep C Trust, and NHS community nurse and vaccination services.
- Activities programme e.g. board games, arts and crafts, yoga, cookery, gardening and table tennis.

We also support people in the community:

- Street outreach to people sleeping rough (in conjunction with the council's Rough Sleeping Initiative team).
- Tenancy sustainment support to people in accommodation.
- Supporting Thanington Neighbourhood Resource Centre's youth provision.

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Palmer House

After setting aside reserves allocated to maintaining and improving our ageing building, we have made great strides towards implementation, with more work scheduled in the year to come. We commissioned building surveyors to give us a top-down review of our Station Road East premises so that we can better anticipate and schedule maintenance, and we have been developing our strategy towards an ambitious vision for the future of the building.

Winter Provision and Night Shelter

2022-23 was another year in which we were required to adapt in response to unforeseen operational issues that meant we could not deliver a night shelter in winter, using our tried and tested church circuit model. I would like to thank the staff and volunteers at our partner churches who were standing by ready to help us run the shelter again. When it became clear that the shelter could not go ahead as planned, and at very short notice, Catching Lives' staff managed to create and implement a plan for extended opening hours, making our drop-in services available from 9am to 9pm every day from mid-December to end of February. This model delivered a warm, safe space for people in need, along with a hot meal and someone to talk to through some bitterly cold evenings.

Catching Lives Bookshop

Our second-hand bookshop at the Crooked House on Palace Street has gone from strength to strength this year, both in the shop and eBay online, with all profits supporting our work at the Centre. This success is down to the hard work and dedication of an amazing volunteer team, led by Penny Stevens and Janey Ireson, and we're grateful for everything they do.

Outcomes - Lamplight

In September we started using a Lamplight database, enabling us to record and report on our work with each client at Catching Lives. This has improved the quality and continuity of support to clients, as staff can easily view and update information, work done, and actions outstanding. It also allows us to demonstrate the good work that Catching Lives does, capturing data on who we are working with, and the outcomes achieved such as improved housing, increased income and better health. We have started to incorporate Lamplight data into funding bids, and this will strengthen our case to funders in future, as well as helping us to review and improve our support to the people using our services.

Centre data April 2022 - March 2023

Our daily drop-in from 9am-2pm is at the heart of Catching Lives' services, supported by our teams of amazing volunteers. People in housing need can access essential services (food, showers, laundry etc), one-to-one support, arts and activities, and the services of partner agencies who hold their own drop-in sessions at the Centre. We would like to thank our partners, including the council's Rough Sleeping Initiative team, Citizens Advice, Rising Sun, Hep C Trust, Porchlight, Kent Community Health NHS Foundation Trust, and Forward Trust who work with us to offer support to our clients at the Centre.

Individual clients 489
Footfall (all visits) 9585
New clients 242

Alongside the drop-in, we continue to deliver street outreach, tenancy sustainment, and a programme of arts and activities.

FINANCIAL REVIEW

Financial position

The financial challenges we have experienced in these post-pandemic years have been significant. The dramatic drop in public giving that left us in deficit last year meant that we needed to change our approach to sustaining Catching Lives in the years ahead. We have taken steps to build our financial stability by appointing a Chief Executive, refreshing our organisational and income generation strategies, and recruiting a Treasurer. Our year-end position has improved but there remains more to be done, and we will continue to work towards greater stability by diversifying our funding streams and seeking multi-year grants to underpin our future plans.

Thank you to everyone who supported us with grants and donations this year, including Kent Community Foundation, National Lottery Community Fund, the Diocese of Canterbury, and the Albert Hunt Trust.

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Reserves policy

The Board approved a revised reserves policy in March 2023:

Catching Lives will hold its unrestricted reserves in a general fund (the 'Operational Fund') and in a designated fund (the 'Building Fund').

We will hold Operational Fund reserves equivalent to 3-6 months' running costs. This range provides flexibility for changes to our running costs during the year, for example, if we secure funding for new activities that require recruitment, as well as the potential impact of continued inflationary increases. It includes Exit Fund costs (i.e. the amount needed to close the charity) of £50k.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Company was first incorporated 1 June 1992 as a company limited by guarantee and not having share capital. The Charity was registered with the Charity Commission on 20 October 1992.

Recruitment and appointment of new trustees

The Charity continues to search for and appoint new members to the Board of Trustees who bring knowledge and skills, as well as a commitment to the mission of the Charity.

We said goodbye to several trustees over the last year with Andy Robinson, Mark Cowland and Nikki Davies standing down. We thank them all for their commitment and years of service to Catching Lives. We have welcomed new trustees Jerry Hughes and Philip Astell (as Treasurer), whose appointments were confirmed in the following financial year. Each brings a wealth of skills and experience to the Board. Matt Reed stepped into the role of Chair in December 2022, with former Chair Jason Hanford remaining on the Board as Vice-Chair.

CEO Appointment

We were delighted to welcome Tasmin Maitland to the organisation in December, taking up the new role of Chief Executive. Tasmin's experience and knowledge of the homelessness sector was quickly felt and has strengthened the day-to-day operations of the Centre. Assisted by the management team of Graeme Solly and Emma McCrudden, we now have updated policies and procedures, new systems for HR and Health & Safety, a refreshed income generation strategy, and stronger connections with partners, funders and stakeholders across the community.

Organisational strategy 2023-26

Our vision is of a society where all are included and all, no matter how disadvantaged, can make a contribution. We're working to end the harm caused to individuals and communities by homelessness, rough sleeping, and insecure housing.

Strategic priorities 2023-26:

1. Responding to homelessness and social exclusion
2. Being part of our community
3. Creating a psychologically informed environment
4. Delivering a quality service
5. Being a resilient organisation

Looking ahead

It has been a year with many changes at Catching Lives, but what remains constant is, sadly, the need for people to access our services. Rough sleeping and other forms of homelessness are rising. People are struggling to afford bills, rent and food and these pressures are pushing more people to the brink of homelessness. Catching Lives is needed now more than ever, and we will continue to do everything we can to be there for people every day, to help people change their lives, and to end the harm caused by homelessness and insecure housing to individuals and to our community.

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees identified risks during the year and took actions to mitigate them including:

- Changing the organisational structure and appointing new trustees to strengthen leadership and strategic oversight.
- Implementing new strategies around organisational priorities and income generation.
- Approaching new funders, and diversifying funding streams to reduce reliance on public giving at a time of increased economic uncertainty.
- Review of policies and procedures, and introduction of new systems, to ensure strategic oversight, support for staff, and quality of service delivery.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02719436 (England and Wales)

Registered Charity number

1014868

Registered office

Palmer House
13 Station Road East
Canterbury
Kent
CT1 2RB

Trustees

K Napier (resigned 17/5/2023)
J L Hanford Vice Chair
M Cowland (resigned 25/5/2022)
G F Metcalfe
A W Robinson Vice Chair (resigned 25/5/2022)
Ms N Davies (resigned 25/5/2022)
T Bridgeford Secretary to the board of trustees (resigned 17/10/2023)
E Boreham
M Reed Chair
P Astell (appointed 17/5/2023)
Ms A N Gordon (appointed 20/4/2022)
Ms C L Gremo-Gilham (appointed 31/8/2022)
J G Hughes (appointed 17/5/2023)

Senior Statutory Auditor

Jonathan Spurling

Auditors

Spurling Cannon Audit Limited
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

Current Patron:

Archbishop of Canterbury, Justin Welby

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of CatchingLives for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

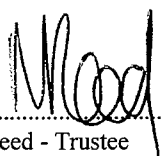
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Spurling Cannon Audit Limited, were re-appointed at the Annual General Meeting held in November 2022.

Approved by order of the board of trustees on 19/12/23 and signed on its behalf by:


.....
M Reed - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CATCHINGLIVES

Opinion

We have audited the financial statements of CatchingLives (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CATCHINGLIVES

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CATCHINGLIVES

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered the following:

- the nature of the charity as a charity set up for the purposes of raising funds to support the rough sleepers, homeless and vulnerably housed in Canterbury and East Kent.
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charities documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and did not identify any specific areas of concern.

In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override.

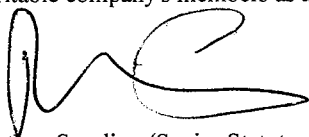
We also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included The Charity Act, health and safety and tax legislation.

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 Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
CATCHINGLIVES**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan Spurling (Senior Statutory Auditor)
for and on behalf of Spurling Cannon Audit Limited
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

Date: 19/12/2023

CATCHINGLIVES

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	325,823	10,000	335,823	293,101
Charitable activities					
Relief of Poverty	5	19,185	-	19,185	16,733
Other trading activities	3	53,128	-	53,128	39,647
Investment income	4	10,561	-	10,561	10,453
Total		408,697	10,000	418,697	359,934
EXPENDITURE ON					
Raising funds	6	5,510	-	5,510	2,156
Charitable activities					
Relief of Poverty	7	396,952	45,690	442,642	491,919
Total		402,462	45,690	448,152	494,075
NET INCOME/(EXPENDITURE)					
Transfers between funds	16	6,235 3,831	(35,690) (3,831)	(29,455) -	(134,141) -
Net movement in funds		10,066	(39,521)	(29,455)	(134,141)
RECONCILIATION OF FUNDS					
Total funds brought forward		347,004	159,447	506,451	640,592
TOTAL FUNDS CARRIED FORWARD		357,070	119,926	476,996	506,451

The notes form part of these financial statements

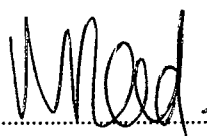
CATCHINGLIVES

BALANCE SHEET 31 MARCH 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	12	79,776	85,107
CURRENT ASSETS			
Debtors	13	23,348	21,435
Cash at bank and in hand		388,630	424,784
		<u>411,978</u>	<u>446,219</u>
CREDITORS			
Amounts falling due within one year	14	(14,758)	(24,875)
NET CURRENT ASSETS		<u>397,220</u>	<u>421,344</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>476,996</u>	<u>506,451</u>
NET ASSETS		<u>476,996</u>	<u>506,451</u>
FUNDS	16		
Unrestricted funds		357,070	347,004
Restricted funds		119,926	159,447
TOTAL FUNDS		<u>476,996</u>	<u>506,451</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19/12/23 and were signed on its behalf by:


.....
M Reed - Trustee

CATCHINGLIVES

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(35,821)</u>	<u>(132,568)</u>
Net cash used in operating activities		<u>(35,821)</u>	<u>(132,568)</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(333)</u>	<u>(5,967)</u>
Net cash used in investing activities		<u>(333)</u>	<u>(5,967)</u>
 Change in cash and cash equivalents in the reporting period		 <u>(36,154)</u>	 <u>(138,535)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>424,784</u>	<u>563,319</u>
 Cash and cash equivalents at the end of the reporting period		 <u><u>388,630</u></u>	 <u><u>424,784</u></u>

The notes form part of these financial statements

CATCHINGLIVES

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(29,455)	(134,141)
Adjustments for:		
Depreciation charges	5,664	6,542
(Increase)/decrease in debtors	(1,913)	818
Decrease in creditors	(10,117)	(5,787)
Net cash used in operations	<u>(35,821)</u>	<u>(132,568)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22 £	Cash flow £	At 31/3/23 £
Net cash			
Cash at bank and in hand	424,784	(36,154)	388,630
	<u>424,784</u>	<u>(36,154)</u>	<u>388,630</u>
Total	<u>424,784</u>	<u>(36,154)</u>	<u>388,630</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

The costs of running the charity are those expenses incurred directly in support of expenditure on the objects of the charity. Support costs are those costs directly attributable to supporting income generating activities and in supporting the governance of the charity.

Governance costs

Governance costs are those costs incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements. Other expenditure in respect of administration of the charity is not identified separately and is not considered material. This administration is carried out using charity facilities and staff.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- in accordance with the property
Fixtures and fittings	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Donated goods received

The majority of donated goods received are items of food or clothing. Whilst the charity relies heavily on these donations in order to provide the services it does, these items are difficult to value - the food may be beyond the "Sell by" date or in damaged packaging and items of clothing may have no resale value but the charity is still able to make use of them. The charity's book shop also receives donations of books which it will attempt to sell via the Catching Lives Bookshop but these items may have no realisable value.

CATCHINGLIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	293,939	143,637
Grants	41,884	144,097
Government Grants	-	5,367
	<u>335,823</u>	<u>293,101</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Other grants	<u>41,884</u>	<u>144,097</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Shop income	<u>53,128</u>	<u>39,647</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	8,627	8,860
Interest on cash deposit	1,934	1,593
	<u>10,561</u>	<u>10,453</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Other income	19,185	16,733
Activity		
Relief of Poverty		

6. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Collection agency fees	<u>965</u>	<u>1,460</u>

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

6. RAISING FUNDS - continued

Other trading activities

	2023	2022
	£	£
Bad debts	150	-
Fundraising costs	4,395	696
	<u>4,545</u>	<u>696</u>
Aggregate amounts	<u>5,510</u>	<u>2,156</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Relief of Poverty	<u>433,660</u>	<u>8,982</u>	<u>442,642</u>

8. SUPPORT COSTS

	Governance costs £
Relief of Poverty	<u>8,982</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Auditors' remuneration	3,552	3,319
Auditors' remuneration for non audit work	888	845
Depreciation - owned assets	<u>5,664</u>	<u>6,542</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

10. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

Trustee reimbursements for travel, parking and mileage: £0.00 (2022: £0.00).

11. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	302,500	320,850
Social security costs	16,146	17,868
	<u>318,646</u>	<u>338,718</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Mental Health	2	2
Open Centre	12	12
Community Shelter	7	7
Outreach	1	1
	<u>22</u>	<u>22</u>

No employees received emoluments in excess of £60,000.

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2022	105,025	98,463	203,488
Additions	-	333	333
	<u>105,025</u>	<u>98,796</u>	<u>203,821</u>
At 31 March 2023	105,025	98,796	203,821
DEPRECIATION			
At 1 April 2022	29,400	88,981	118,381
Charge for year	1,400	4,264	5,664
	<u>30,800</u>	<u>93,245</u>	<u>124,045</u>
At 31 March 2023	30,800	93,245	124,045
NET BOOK VALUE			
At 31 March 2023	<u>74,225</u>	<u>5,551</u>	<u>79,776</u>
At 31 March 2022	<u>75,625</u>	<u>9,482</u>	<u>85,107</u>

The current market value of the freehold land and buildings is believed to be in the region of £750,000. However, due to a restrictive user covenant in place, the charity would have to pay to the previous owner of the property 50% of any gain made over the original purchase price of £100,000. This covenant will expire on 31 May 2026.

Of the value of the freehold asset held, £35,025 of this is attributable to the land element and is therefore not depreciated.

CATCHINGLIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			2023	2022
			£	£
Trade debtors			2,238	7,360
Other debtors			2,630	830
Prepayments			18,480	13,245
			<u>23,348</u>	<u>21,435</u>
14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			2023	2022
			£	£
Trade creditors			7,549	12,176
Deferred income			98	6,000
Accrued expenses			7,111	6,699
			<u>14,758</u>	<u>24,875</u>
15. ANALYSIS OF NET ASSETS BETWEEN FUNDS			2023	2022
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Fixed assets	5,551	74,225	79,776	85,107
Current assets	360,444	51,534	411,978	446,219
Current liabilities	(8,925)	(5,833)	(14,758)	(24,875)
	<u>357,070</u>	<u>119,926</u>	<u>476,996</u>	<u>506,451</u>

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

16. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
Operational fund	116,956	6,235	133,879	257,070
Building Fund 2017	230,048	-	(130,048)	100,000
	<u>347,004</u>	<u>6,235</u>	<u>3,831</u>	<u>357,070</u>
Restricted funds				
Building Fund	75,675	(1,400)	(50)	74,225
JCP Flexible Support Fund	2,504	-	-	2,504
EU Mental Health Project	9,717	-	-	9,717
Canterbury City Council Outreach	54,653	(34,397)	-	20,256
Kent Community Foundation – Support Worker	9,250	(1,526)	-	7,724
Kent Community Foundation – Arts & Activities	3,639	(381)	-	3,258
Homeless Link Winter Transformation Fund	4,009	(228)	(3,781)	-
National Lottery Awards for All – Catching Lives Kitchen	-	2,242	-	2,242
	<u>159,447</u>	<u>(35,690)</u>	<u>(3,831)</u>	<u>119,926</u>
TOTAL FUNDS	<u>506,451</u>	<u>(29,455)</u>	<u>-</u>	<u>476,996</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Operational fund	408,697	(402,462)	6,235
Restricted funds			
Building Fund	-	(1,400)	(1,400)
Canterbury City Council Outreach	-	(34,397)	(34,397)
Kent Community Foundation – Support Worker	-	(1,526)	(1,526)
Kent Community Foundation – Arts & Activities	-	(381)	(381)
Homeless Link Winter Transformation Fund	-	(228)	(228)
National Lottery Awards for All – Catching Lives Kitchen	10,000	(7,758)	2,242
	<u>10,000</u>	<u>(45,690)</u>	<u>(35,690)</u>
TOTAL FUNDS	<u>418,697</u>	<u>(448,152)</u>	<u>(29,455)</u>

CATCHINGLIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
Operational fund	276,791	(136,448)	(23,387)	116,956
Building Fund 2017	230,048	-	-	230,048
	<u>506,839</u>	<u>(136,448)</u>	<u>(23,387)</u>	<u>347,004</u>
Restricted funds				
Building Fund	77,075	(1,400)	-	75,675
Mental Health Fund	-	(23,387)	23,387	-
JCP Flexible Support Fund	2,504	-	-	2,504
EU Mental Health Project	9,717	-	-	9,717
Canterbury City Council Outreach	44,457	10,196	-	54,653
Kent Community Foundation – Support Worker	-	9,250	-	9,250
Kent Community Foundation – Arts & Activities	-	3,639	-	3,639
Homeless Link Winter Transformation Fund	-	4,009	-	4,009
	<u>133,753</u>	<u>2,307</u>	<u>23,387</u>	<u>159,447</u>
TOTAL FUNDS	<u>640,592</u>	<u>(134,141)</u>	<u>-</u>	<u>506,451</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Operational fund	275,927	(412,375)	(136,448)
Restricted funds			
Building Fund	-	(1,400)	(1,400)
Mental Health Fund	8,493	(31,880)	(23,387)
Canterbury City Council Outreach	38,998	(28,802)	10,196
Kent Community Foundation – Support Worker	9,250	-	9,250
Kent Community Foundation – Arts & Activities	3,975	(336)	3,639
Homeless Link Winter Transformation Fund	23,291	(19,282)	4,009
	<u>84,007</u>	<u>(81,700)</u>	<u>2,307</u>
TOTAL FUNDS	<u>359,934</u>	<u>(494,075)</u>	<u>(134,141)</u>

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
Operational fund	276,791	(130,213)	110,492	257,070
Building Fund 2017	230,048	-	(130,048)	100,000
	<u>506,839</u>	<u>(130,213)</u>	<u>(19,556)</u>	<u>357,070</u>
Restricted funds				
Building Fund	77,075	(2,800)	(50)	74,225
Mental Health Fund	-	(23,387)	23,387	-
JCP Flexible Support Fund	2,504	-	-	2,504
EU Mental Health Project	9,717	-	-	9,717
Canterbury City Council Outreach	44,457	(24,201)	-	20,256
Kent Community Foundation – Support Worker	-	7,724	-	7,724
Kent Community Foundation – Arts & Activities	-	3,258	-	3,258
Homeless Link Winter Transformation Fund	-	3,781	(3,781)	-
National Lottery Awards for All – Catching Lives Kitchen	-	2,242	-	2,242
	<u>133,753</u>	<u>(33,383)</u>	<u>19,556</u>	<u>119,926</u>
TOTAL FUNDS	<u>640,592</u>	<u>(163,596)</u>	<u>-</u>	<u>476,996</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Operational fund	684,624	(814,837)	(130,213)
Restricted funds			
Building Fund	-	(2,800)	(2,800)
Mental Health Fund	8,493	(31,880)	(23,387)
Canterbury City Council Outreach	38,998	(63,199)	(24,201)
Kent Community Foundation – Support Worker	9,250	(1,526)	7,724
Kent Community Foundation – Arts & Activities	3,975	(717)	3,258
Homeless Link Winter Transformation Fund	23,291	(19,510)	3,781
National Lottery Awards for All – Catching Lives Kitchen	10,000	(7,758)	2,242
	<u>94,007</u>	<u>(127,390)</u>	<u>(33,383)</u>
TOTAL FUNDS	<u>778,631</u>	<u>(942,227)</u>	<u>(163,596)</u>

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

16. MOVEMENT IN FUNDS - continued

Unrestricted funds:

General Fund - The General Fund is expendable at the discretion of the trustees on furtherance of the objects of the charity.

Building Fund 2017 - a unrestricted fund was created to set aside funds to refurbish, and if necessary extend, the leasehold property (Palmer House, 13 Station Road East) in order to maintain its fabric and ensure the property is fit for purpose for clients, staff and volunteers.

Restricted funds:

Building Fund

The Building Fund was established in the year ended 31 March 2002 and reflects the net book value of the freehold property known as Palmer House. The property is held in this fund.

JCP Flexible Support Fund

This represents the balance of funds from a 2014-15 project with JobCentre Plus to improve employment outcomes or prospects of future employment outcomes for long-term unemployed individuals and groups facing the most complex and intractable barriers to work. The Charity is seeking advice from the funding body as to the deployment of the remaining funds.

EU Mental Health Project

This represents the balance of funds from a 2014-16 transnational partnership project involving partners in the UK, France, Spain and Italy, funded by Erasmus+ to raise standards of literacy for people experiencing disadvantage including homelessness. The Charity is seeking advice from the funding body as to the deployment of the remaining funds.

Canterbury City Council Outreach

This represents funding to enable and focus work on the growing number of people sleeping rough.

Kent Community Foundation - Support Worker

This is the balance of a grant of £4,250 that was to be used as a contribution to the salary of a Support Worker from April-July 2022.

Kent Community Foundation - Arts & Activities

This is the balance of a grant of £5,000 under KCF's Vulnerable Adults Themed Programme towards the salary of the Arts & Activities Coordinator and associated costs of materials used in providing regular arts and crafts activities/workshops at the Open Centre, including sessions with guest artists and client-led exhibitions.

Homeless Link Winter Transformation Fund

This is the balance of a grant of £4,009 towards project work that supports people experiencing homelessness during the winter months.

National Lottery Awards for All - Catching Lives Kitchen

This represents a £10,000 grant to support the running of the Catching Lives kitchen (£6,000 towards food and £4,000 towards utilities costs).

CATCHINGLIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

17. RELATED PARTY DISCLOSURES

£8,000 rent per annum is payable for the premises occupied by the bookshop, the landlord of which is considered a co-opted trustee of Charity.

CATCHINGLIVES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	293,939	143,637
Grants	41,884	144,097
Government Grants	-	5,367
	335,823	293,101
Other trading activities		
Shop income	53,128	39,647
Investment income		
Rents received	8,627	8,860
Interest on cash deposit	1,934	1,593
	10,561	10,453
Charitable activities		
Other income	19,185	16,733
Total incoming resources	418,697	359,934
EXPENDITURE		
Raising donations and legacies		
Collection agency fees	965	1,460
Other trading activities		
Bad debts	150	-
Fundraising costs	4,395	696
	4,545	696
Charitable activities		
Wages	302,500	320,850
Social security	16,146	17,868
Rates and water	3,074	3,419
Rent costs	18,000	18,000
Administration costs	77,588	76,381
Coordinator and consultancy fees	1,215	784
Repairs, furniture & equipment	9,473	36,039
Freehold property	1,400	1,400
Fixtures and fittings	4,264	5,141
	433,660	479,882
Support costs		

This page does not form part of the statutory financial statements

CATCHINGLIVES

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
Support costs		
Governance costs		
Auditors' remuneration	3,552	3,319
Auditors' remuneration for non audit work	888	845
Legal and professional costs	4,542	7,873
	<u>8,982</u>	<u>12,037</u>
Total resources expended	<u>448,152</u>	<u>494,075</u>
Net expenditure	<u>(29,455)</u>	<u>(134,141)</u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 02719436 (England and Wales)
REGISTERED CHARITY NUMBER: 1014868

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
CATCHINGLIVES

Spurling Cannon Audit Limited
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

CATCHINGLIVES

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CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

This report covers the period from April 2021 to April 2022 and will provide a glimpse into how Catching Lives has performed over the past 12 months through what has been an unprecedented period for many in the charity sector.

In this report, I hope to provide you with insight into the services we offer, the positive impact those services have on our clients and the future direction Catching Lives is aiming to head in as part of our future planning.

With this aim, I hope to illustrate the outstanding work of the charity and the ongoing commitment of its staff team, volunteers, as well as the Board of Trustees to delivering services and supporting our clients.

Chairman's Report

I would like to thank our donors, funders, and partners for their ongoing support, without which this work would not be possible. In particular I would like to recognise all of the work and support we have received from Michael Head personally as well as from the Crown Charitable Fund over the past years. Michael sadly passed away and will be greatly missed by the charity.

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Objectives and aims

This review reflects the activities of the Charity during the period under review. The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

Ethos

Services provided by charities such as this are traditionally classified as fulfilling one of the following roles: sustainment, containment or change. The Charity rejects the role of containment. "Getting the underclass off the street" may be a side-product of our activities but the condemnatory and discriminatory basis of this approach is not one with which the Charity wishes to be associated.

Vision and Mission

Catching Lives is an independent charity aimed at supporting the rough sleepers, homeless and vulnerably housed in Canterbury and East Kent; those who have, for many reasons, fallen through the gaps in society and feel they have nowhere else to turn.

Our vision is of a society where all are included and all, no matter how disadvantaged, can make a contribution. We're working towards ending the harm caused to individuals and families by homelessness, rough sleeping, and insecure housing.

Approach

- We believe that any effective societal response to homelessness needs to tackle the cause of the problem and therefore needs to include effective interventions.
- Our interventions are evidence based and work to the established standards within the field
- Is one of continual learning and strives to develop and improve our services to respond to new evidence and newly identified needs.
- Is committed to partnership working and where possible to developing integrated responses to homelessness.

We do this by:

- Operating a day centre with access all year round;
- Providing both mental and physical assessments;
- Providing access to showers and laundry facilities;
- Providing access to the internet, advice and sign posting to other services;
- Partnering with local charities such as The Forward Trust, and Oasis Domestic Abuse Service Ltd;
- Providing outreach services;
- Delivering training and consultancy to external agencies.

Objectives

The Canterbury Open Centre works with the homeless and socially excluded people in the community to:

- (a) support and enable each client to increase their sense of personal responsibility, motivation and self-worth.
- (b) improve the physical and mental health, of each client, by supporting them to take greater responsibility for their health management recovery.
- (c) motivate each client to achieve positive steps toward independent living.

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Day Centre Service:

The day centre continued to provide a safe space for our clients to have a rest from the elements. Services continued to include laundry, showers, food, computers, phone, as well as physical and mental health support.

The building:

The building continues to require constant attention and is a drain on our financial resources given the critical state of our finances. We needed urgent repairs to the roof as a temporary fix, but the entire roof will need to be replaced at some point in the future. In addition, the showers and toilets will need to be completely refurbished. Our intention, as we have concerns about our cashflow, would be to specifically fundraise for these projects.

World Homeless Day:

As a charity we marked this year's World Homeless Day with a number of activities across the city, which included;

- Contacting several companies to place posters in their shop windows to raise awareness of WHD and us as a charity.
- A series of tents were erected outside of our drop-in centre on Rheims Way on display throughout Saturday 9th October to highlight the issues of homelessness. Thank you to our arts coordinator Miriam Ellis and Zo Defferary.
- A stall in Whitefriars selling merchandise which was covered by Terry Gore, Michael James, and James Duff.
- A charity concert was given by the City of Canterbury Chamber Choir, at St Edmonds School on Sunday 10th October. The City of Canterbury Chamber Choir have raised a significant amount of donations for us over the past few years and I would like to thank Miles Banbury and his team for their continued support. James Duff attended on our behalf.

Christmas Appeals

Canterbury Chamber Choir - The Canterbury Chamber Choir again hosted a fundraising Christmas Carol concert for us on Sunday 12th December at St Peter's church. I would like to give a special thank you to Sue Davies for organising this event along with Miles Banbury from Canterbury Chamber Choir.

The Whitefriars Shopping Centre - We would like to thank The Whitefriars Shopping Centre in Canterbury regarding a Christmas Giving Window. Where every donation throughout the festive period went to Catching Lives.

Future direction - Away Day Staff input

At the beginning of August the trustees and senior members of the staff team held an away day as part of our review of the strategic direction of the charity. We specifically asked Lora McCourt leader, of Canterbury City Council's (CCC) rough sleeper initiative (RSI), to attend so that we can better understand how we work together and what can be improved going forward in terms of services.

Our aim at Catching Lives is to continue to remain independent from other agencies with the primary objective of supporting those that are vulnerable housed or rough sleeping. Depending on future budget there are several initiatives that we would like to consider including opening our drop-in centre longer beyond the 2 p.m. closure time and having more activities to engage a wider community of clients that include those that are vulnerable the house in the community.

The bookshop:

The Catching Lives bookshop in Palace Street continues to generate significant funds especially in on-line sales. There's little doubt a large part of the bookshop success is down to the support and dedication of the book shop volunteers. I would like to thank Janey Ireson and Penny Stevens for their continued hard work and dedication. Given our current financial situation, we will be relying more heavily on the income generation and wish to thank the public for continuing to provide us with urgent supplies of books.

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The Canterbury Community Centre:

The Winter Night Shelter was again able to run, but this time, between 20th December 2021 and 28th February 2022. The delay to the usual 1st December start date was because on the 27th November, 2021 we received a directive from the Association of Public Health Directors which 'strongly recommended' that the dormitory model of Night-Shelter was unsafe with particular regard to the Covid-19 pandemic. There followed a visit from DLUHC on Monday 1st December echoing this sentiment, essentially barring Catching Lives and all other Night-Shelter providers from using dormitories.

As the consequence of our rolling night shelter model could not be used, we had to seek alternative solutions for single occupancy spaces. At the 11th hour, we were able to source the use of Peregrine House, a six-bedroom Guesthouse, through Lynda Desmarais, a long-time supporter of Catching Lives, at cost. Without Lynda's immense generosity we could not have run the service.

I would like to thank Paul Todd, the Coordinator, Becky Heatman and Ruth Akehurst for their hard work in turning around the situation that faced them setting up and running a brand-new WNS model. We were able to support 15 guests, where two thirds achieved a positive housing outcome.

The current situation:

The number of street homeless in Canterbury is on the rise and this will continue, especially as life begins to get tougher for many people in our society. During this financial year we have seen an end of the eviction ban, the end of the furlough scheme, and the end of the temporary £20 weekly rise in Universal Credit, at the same time as gas and food prices are on the increase in this country.

Our clients:

Despite the "Everyone in" initiative, Catching Lives still saw a significant number of individual and new clients throughout the last financial year:

	2019-2020 Financial Year	2020-2021 Financial Year	2021-2022 Financial Year
Individual Clients	486	427	438
New Clients	233	208	195
Footfall	11570	5778	6545

FINANCIAL REVIEW

Reserves policy

From a financial perspective this was probably one of the toughest for the charity for many years. The donations from the general public and our core supporters were down significantly by almost £180,000 compared to the same period in the previous tax year. Consequently, the charity was running at a monthly deficit of almost £15,000 and as a result ended the financial year at a deficit of £134,141.

This significantly impacted our operational reserves and has placed us in a precarious situation going forth. As a result, the board monitored monthly cashflow and looked at ways we could reduce expenditure such as not replacing some positions, reducing the hours of some posts accordingly and minimising and delaying all but absolutely necessary building maintenance projects.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Company was first incorporated 1 June 1992 as a company limited by guarantee and not having share capital. The Charity was registered with the Charity Commission on 20 October 1992.

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Charity continues to search for and appoint new members to the Board of Trustees who bring knowledge, skills as well as a commitment to the mission of the Charity. It is my pleasure as chair to welcome Matt Reed, Ellie Boreham and Alexandra Gordon to the board. Sadly, we saw the departure of Ruth Auger and Kate Menzies as trustees and wish them good luck in their future endeavours.

Trustees are mindful that the responsibilities of members are considerable. They have a legal obligation to ensure that the charitable company is administered correctly within the law as well as providing quality services to meet the needs of the many people the charity seeks to help. The Board of Trustees maintain procedures which will ensure all board vacancies are identified and are filled in a structured application process.

Organisational structure

The charity continued to provide a high level of service and governance throughout this period ensuring that our aims were delivered effectively and sustainably through increased scrutiny of our finances and revenue streams particularly with regards to monitoring donations versus any change of expenditure. Halfway through the financial year it became apparent that the charity's income generation had been severely impacted due to the cost-of-living crisis as well as momentum lost on fundraising activities by individuals and groups as a direct consequence of the continued fall out of the Covid-19 pandemic.

As a result, the board increased the frequency of the trustees working meetings along with the General Manager. At each meeting, our treasurer provided detailed financial review of the charity's revenue and expenditure versus possible future impact on our services.

The board made sure that its decision-making processes were informed, rigorous and timely and that effective delegation, control and risk assessment and management systems were reviewed if necessary and monitored.

The board worked as an effective team, using the appropriate balance of skills, experience, backgrounds, and knowledge to make informed decisions about how best to care for the people we serve. The board lead the organisation in being transparent and accountable.

Staff

The charity would not have been able to provide the high level of services had it not been for the dedication of the staff team. In November 2021, our long-term serving General Manager, Terry Gore, decided to leave the organisation to pursue other interests and we wish him luck in his new career.

Whilst we continue to recruit for his replacement, the senior leadership team of Emma McCrudden and Graeme Solly have jointly taken on more responsibility between them to cover any gaps in running the operations of the charity.

This past 12 months has been a particularly challenging time for all and I am pleased that everyone rallied together to meet the crisis head-on. I wish to thank:

- Paul Willoughby, our accountant, for his due diligence and oversight of the ongoing financial situation
- Michael James, fundraiser, in his continued determination in applying to and winning several funds
- Miriam Ellis, Art Coordinator, for her continued commitment to our clients and charity in providing art activities and for raising awareness
- Sarah Prior, our new Marketing Coordinator, who has increased awareness and refreshed our branding via the website and newsletters, which has received very positive responses - thank you.

Relationship with other charities

The Charity continues to support the youth work at Thanington and wherever possible to support and cooperate with other charities that have similar aims and objectives. This included Porchlight and The Forward Trust amongst others. Partnership working and services development with other complimentary agencies remained a key element throughout the year.

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees identified risks during the year and took actions to mitigate them including;

- to secure CL's long-term sustainability to ensure ongoing high quality service provision
- to identify funding and income streams specifically for core services and costs
- to diversify income streams to reduce reliance on mainly public funding at a time of increased economic uncertainty
- to respond to increased threats to the current model of work and agreed best practice

Continued Development

Throughout the year the Board and management developed initiatives to provide a useful platform for signposting developments through the identification of 'best practice' in all areas of the charities governance, performance and responsibilities

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02719436 (England and Wales)

Registered Charity number

1014868

Registered office

Palmer House
13 Station Road East
Canterbury
Kent
CT1 2RB

Trustees

J Duff (resigned 15/2/2022)
K Napier
J L Hanford Chairman
M Cowland
G F Metcalfe
Dr R E Auger (resigned 31/10/2021)
A W Robinson Vice Chair
Ms K Menzies Treasurer (resigned 31/10/2021)
Ms N Davies
T Bridgeford Secretary to the board of trustees
E Boreham (appointed 2/3/2022)
M Reed (appointed 2/3/2022)

Senior Statutory Auditor

Jonathan Spurling

Auditors

Spurling Cannon Audit Limited
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Day to day management

Mr T O Gore worked as the Service Manager of Canterbury Open Centre and as such was responsible for day to day management of the charity during a large part of the year, since his departure Emma McCrudden and Graeme Solly have been helping with running the operations of the charity.

Founder Patron:

The Reverend Ralph Scrine

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of CatchingLives for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Spurling Cannon Audit Limited, were re-appointed at the Annual General Meeting held on 14 November 2018.

Approved by order of the board of trustees on 16 November 2022 and signed on its behalf by:

J L Hanford - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CATCHINGLIVES

Opinion

We have audited the financial statements of CatchingLives (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CATCHINGLIVES

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CATCHINGLIVES

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered the following:

- the nature of the charity as a charity set up for the purposes of raising funds to support the rough sleepers, homeless and vulnerably housed in Canterbury and East Kent.
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charities documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and did not identify any specific areas of concern.

In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included The Charity Act, health and safety and tax legislation.

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 Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CATCHINGLIVES

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Spurling (Senior Statutory Auditor)
for and on behalf of Spurling Cannon Audit Limited
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

16 November 2022

CATCHINGLIVES

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	209,094	84,007	293,101	525,622
Charitable activities					
Relief of Poverty		16,733	-	16,733	11,887
Other trading activities	3	39,647	-	39,647	2,300
Investment income	4	10,453	-	10,453	8,938
Total		<u>275,927</u>	<u>84,007</u>	<u>359,934</u>	<u>548,747</u>
EXPENDITURE ON					
Raising funds	6	2,156	-	2,156	3,695
Charitable activities	7				
Relief of Poverty		<u>410,220</u>	<u>81,699</u>	<u>491,919</u>	<u>491,787</u>
Total		<u>412,376</u>	<u>81,699</u>	<u>494,075</u>	<u>495,482</u>
NET INCOME/(EXPENDITURE)		(136,449)	2,308	(134,141)	53,265
Transfers between funds	16	<u>(23,387)</u>	<u>23,387</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(159,836)</u>	<u>25,695</u>	<u>(134,141)</u>	<u>53,265</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>506,839</u>	<u>133,753</u>	<u>640,592</u>	<u>587,327</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>347,003</u></u>	<u><u>159,448</u></u>	<u><u>506,451</u></u>	<u><u>640,592</u></u>

The notes form part of these financial statements

CATCHINGLIVES

BALANCE SHEET 31 MARCH 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	12	85,107	85,682
CURRENT ASSETS			
Debtors	13	21,435	22,253
Cash at bank and in hand		424,784	563,319
		446,219	585,572
CREDITORS			
Amounts falling due within one year	14	(24,875)	(30,662)
NET CURRENT ASSETS		421,344	554,910
TOTAL ASSETS LESS CURRENT LIABILITIES		506,451	640,592
NET ASSETS		506,451	640,592
FUNDS	16		
Unrestricted funds		347,004	506,839
Restricted funds		159,447	133,753
TOTAL FUNDS		506,451	640,592

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16 November 2022 and were signed on its behalf by:

J L Hanford - Trustee

CATCHINGLIVES

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(132,568)</u>	<u>80,583</u>
Net cash (used in)/provided by operating activities		<u>(132,568)</u>	<u>80,583</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(5,967)</u>	<u>(9,261)</u>
Net cash used in investing activities		<u>(5,967)</u>	<u>(9,261)</u>
Change in cash and cash equivalents in the reporting period		<u>(138,535)</u>	<u>71,322</u>
Cash and cash equivalents at the beginning of the reporting period		<u>563,319</u>	<u>491,997</u>
Cash and cash equivalents at the end of the reporting period		<u><u>424,784</u></u>	<u><u>563,319</u></u>

The notes form part of these financial statements

CATCHINGLIVES

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(134,141)	53,265
Adjustments for:		
Depreciation charges	6,542	6,246
Decrease in debtors	818	13,497
(Decrease)/increase in creditors	(5,787)	7,575
Net cash (used in)/provided by operations	(132,568)	80,583

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21 £	Cash flow £	At 31/3/22 £
Net cash			
Cash at bank and in hand	563,319	(138,535)	424,784
	563,319	(138,535)	424,784
Total	563,319	(138,535)	424,784

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

The costs of running the charity are those expenses incurred directly in support of expenditure on the objects of the charity. Support costs are those costs directly attributable to supporting income generating activities and in supporting the governance of the charity.

Governance costs

Governance costs are those costs incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements. Other expenditure in respect of administration of the charity is not identified separately and is not considered material. This administration is carried out using charity facilities and staff.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- in accordance with the property
Fixtures and fittings	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Donated goods received

The majority of donated goods received are items of food or clothing. Whilst the charity relies heavily on these donations in order to provide the services it does, these items are difficult to value - the food may be beyond the "Sell by" date or in damaged packaging and items of clothing may have no resale value but the charity is still able to make use of them. The charity's book shop also receives donations of books which it will attempt to sell via the Catching Lives Bookshop but these items may have no realisable value.

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	143,637	351,682
Grants	144,097	126,795
Government Grants	5,367	47,145
	<u>293,101</u>	<u>525,622</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Other grants	<u>144,097</u>	<u>126,795</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Shop income	<u>39,647</u>	<u>2,300</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	8,860	6,280
Interest on cash deposit	1,593	2,658
	<u>10,453</u>	<u>8,938</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Other income	16,733	11,887
Activity		
Relief of Poverty		

6. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Collection agency fees	<u>1,460</u>	<u>3,123</u>

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

6. RAISING FUNDS - continued

Other trading activities

	2022	2021
	£	£
Fundraising costs	<u>696</u>	<u>572</u>
Aggregate amounts	<u>2,156</u>	<u>3,695</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Relief of Poverty	<u>479,882</u>	<u>12,037</u>	<u>491,919</u>

8. SUPPORT COSTS

	Governance costs £
Relief of Poverty	<u>12,037</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Auditors' remuneration	3,319	3,264
Auditors' remuneration for non audit work	845	816
Depreciation - owned assets	<u>6,542</u>	<u>6,246</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

Trustee reimbursements for travel, parking and mileage: £0.00 (2021: £0.00).

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

11. STAFF COSTS

	2022 £	2021 £
Wages and salaries	320,850	321,698
Social security costs	17,868	17,572
	<u>338,718</u>	<u>339,270</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Mental Health	2	2
Open Centre	12	11
Community Shelter	7	7
Outreach	1	1
	<u>22</u>	<u>21</u>

No employees received emoluments in excess of £60,000.

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2021	105,025	92,496	197,521
Additions	-	5,967	5,967
	<u>105,025</u>	<u>98,463</u>	<u>203,488</u>
At 31 March 2022	105,025	98,463	203,488
DEPRECIATION			
At 1 April 2021	28,000	83,839	111,839
Charge for year	1,400	5,142	6,542
	<u>29,400</u>	<u>88,981</u>	<u>118,381</u>
At 31 March 2022	29,400	88,981	118,381
NET BOOK VALUE			
At 31 March 2022	<u>75,625</u>	<u>9,482</u>	<u>85,107</u>
At 31 March 2021	<u>77,025</u>	<u>8,657</u>	<u>85,682</u>

The current market value of the freehold land and buildings is believed to be in the region of £750,000. However, due to a restrictive user covenant in place, the charity would have to pay to the previous owner of the property 50% of any gain made over the original purchase price of £100,000.

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	7,360	6,669
Other debtors	830	1,941
Prepayments	13,245	13,643
	<u>21,435</u>	<u>22,253</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	12,176	8,350
Other creditors	-	2,022
Deferred income	6,000	11,690
Accrued expenses	6,699	8,600
	<u>24,875</u>	<u>30,662</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	9,482	75,625	85,107	85,682
Current assets	361,218	85,001	446,219	585,572
Current liabilities	(23,696)	(1,179)	(24,875)	(30,662)
	<u>347,004</u>	<u>159,447</u>	<u>506,451</u>	<u>640,592</u>

16. MOVEMENT IN FUNDS

	At 1/4/21	Net movement in funds	Transfers between funds	At 31/3/22
	£	£	£	£
Unrestricted funds				
Operational fund	276,791	(136,448)	(23,387)	116,956
Building Fund 2017	230,048	-	-	230,048
	<u>506,839</u>	<u>(136,448)</u>	<u>(23,387)</u>	<u>347,004</u>
Restricted funds				
Building Fund	77,075	(1,400)	-	75,675
Mental Health Fund	-	(23,387)	23,387	-
Flexible Support Fund	2,504	-	-	2,504
EU Mental Health Project	9,717	-	-	9,717
CCC Outreach	44,457	10,196	-	54,653
Kent Community Foundation Fund	-	9,250	-	9,250
Art KCC Fund	-	3,639	-	3,639
Homelessness Winter Fund	-	4,009	-	4,009
	<u>133,753</u>	<u>2,307</u>	<u>23,387</u>	<u>159,447</u>
TOTAL FUNDS	<u>640,592</u>	<u>(134,141)</u>	<u>-</u>	<u>506,451</u>

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Operational fund	275,927	(412,375)	(136,448)
Restricted funds			
Building Fund	-	(1,400)	(1,400)
Mental Health Fund	8,493	(31,880)	(23,387)
CCC Outreach	38,998	(28,802)	10,196
Kent Community Foundation Fund	9,250	-	9,250
Art KCC Fund	3,975	(336)	3,639
Homelessness Winter Fund	23,291	(19,282)	4,009
	<u>84,007</u>	<u>(81,700)</u>	<u>2,307</u>
TOTAL FUNDS	<u><u>359,934</u></u>	<u><u>(494,075)</u></u>	<u><u>(134,141)</u></u>

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
Operational fund	199,045	78,609	(863)	276,791
Building Fund 2017	230,048	-	-	230,048
	<u>429,093</u>	<u>78,609</u>	<u>(863)</u>	<u>506,839</u>
Restricted funds				
Building Fund	78,475	(1,400)	-	77,075
Mental Health Fund	35,127	(35,990)	863	-
Flexible Support Fund	2,504	-	-	2,504
EU Mental Health Project	9,717	-	-	9,717
CCC Outreach	32,411	12,046	-	44,457
	<u>158,234</u>	<u>(25,344)</u>	<u>863</u>	<u>133,753</u>
TOTAL FUNDS	<u><u>587,327</u></u>	<u><u>53,265</u></u>	<u><u>-</u></u>	<u><u>640,592</u></u>

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Operational fund	509,748	(431,139)	78,609
Restricted funds			
Building Fund	-	(1,400)	(1,400)
Mental Health Fund	-	(35,990)	(35,990)
CCC Outreach	38,999	(26,953)	12,046
	<u>38,999</u>	<u>(64,343)</u>	<u>(25,344)</u>
TOTAL FUNDS	<u>548,747</u>	<u>(495,482)</u>	<u>53,265</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
Operational fund	199,045	(57,839)	(24,250)	116,956
Building Fund 2017	230,048	-	-	230,048
	<u>429,093</u>	<u>(57,839)</u>	<u>(24,250)</u>	<u>347,004</u>
Restricted funds				
Building Fund	78,475	(2,800)	-	75,675
Mental Health Fund	35,127	(59,377)	24,250	-
Flexible Support Fund	2,504	-	-	2,504
EU Mental Health Project	9,717	-	-	9,717
CCC Outreach	32,411	22,242	-	54,653
Kent Community Foundation Fund	-	9,250	-	9,250
Art KCC Fund	-	3,639	-	3,639
Homelessness Winter Fund	-	4,009	-	4,009
	<u>158,234</u>	<u>(23,037)</u>	<u>24,250</u>	<u>159,447</u>
TOTAL FUNDS	<u>587,327</u>	<u>(80,876)</u>	<u>-</u>	<u>506,451</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Operational fund	785,675	(843,514)	(57,839)
Restricted funds			
Building Fund	-	(2,800)	(2,800)
Mental Health Fund	8,493	(67,870)	(59,377)
CCC Outreach	77,997	(55,755)	22,242
Kent Community Foundation Fund	9,250	-	9,250
Art KCC Fund	3,975	(336)	3,639
Homelessness Winter Fund	23,291	(19,282)	4,009
	<u>123,006</u>	<u>(146,043)</u>	<u>(23,037)</u>
TOTAL FUNDS	<u><u>908,681</u></u>	<u><u>(989,557)</u></u>	<u><u>(80,876)</u></u>

Unrestricted funds:

a) General Fund - The General Fund is expendable at the discretion of the trustees on furtherance of the objects of the charity.

b) Building Fund 2017 - a new unrestricted fund created this year to set aside funds to refurbish, and if necessary extend, the freehold property (Palmer House, 13 Station Road East) in order to maintain its fabric and ensure the property is fit for purpose for clients, staff and volunteers.

Restricted funds:

a) Mental Health - The Kent Social Services has made a grant available to fund a psychiatric nurse specifically to assist with mental health issues of clients. Any unspent grant money can only be carried forward to meet future expenditure in providing such services.

b) Building Fund - The building fund was established during the year ended 31 March 2002 in order to purchase the property known as Palmer House. Some donations were also available to purchase certain equipment for the property and for its refurbishment. The property is held in this fund.

c) JCP Flexible Support Fund - a six month project (Oct 2014 - Mar 2015) in conjunction with Jobcentre Plus to fund a project worker specifically to improve employment outcomes or prospects of future employment outcomes for long-term unemployed individuals and groups facing the most complex and intractable barriers to work. Any underspend to be returned to DWP, no additional funding to be provided to cover any overspend.

d) EU Erasmus Litfest Project - a two year (2014-16) transnational partnership project involving UK/France/Spain/Italy, funded by Erasmus+ and intended to raise standards of literacy for disadvantaged (homeless) people. The full grant award to be spent entirely on the project.

e) EU ESF Community Grant Activity Project - a six month project funded by the European Social Fund and dedicated to the development of learning and skills for homeless people. The full award was granted and all funds are to be spent in furtherance of the project.

f) EU Mental Health Project - a two year (2014-16) transnational partnership project involving UK/France/Belgium/Germany/Spain, involving a training programme looking into best practice in working with client with mental health issues. All funds granted to be spent solely in furtherance of the project.

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

16. MOVEMENT IN FUNDS - continued

(g) EEA Migrant Fund - This funding was proposed by Catchinglives and agreed by CCC because of the statistics we provided to demonstrate the growth in the number of homeless migrants who had come to the area seeking work. The funding was agreed for a 12 month period.

(h) CCC Outreach - Canterbury City Council applied for a grant from the Dept for Communities and Local Government, to enable and focus work on the growing number of entrenched rough sleepers. CCC were awarded £100,000 for two years and approached Catchinglives to operate this service on their behalf.

(i) Kent Community Foundation (Support Worker) - a grant of £4,250 to be used as a contribution to the salary of a Support Worker from April-July 2022.

(j) Kent Community Foundation (Arts & Activities Coordinator) - a grant of £5,000 under KCF's Vulnerable Adults Themed Programme towards the salary of the Arts & Activities Coordinator and associated costs of materials used in providing regular arts and crafts activities/workshops at the Open Centre, including sessions with guest artists and client-led exhibitions.

(k) Homelessness Winter Transformation Fund - a grant of £23,291 from Homeless Link to fund two full-time Project Worker posts between December 2021 and March 2022 to support clinically vulnerable clients placed in temporary accommodation outside of the Canterbury City Council area with regular visits and phone contact, and assisting them in accessing statutory services and finding long term accommodation.

17. RELATED PARTY DISCLOSURES

£8,000 rent per annum is payable for the premises occupied by the bookshop, the landlord of which involved in the management of the Charity.

CATCHINGLIVES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	143,637	351,682
Grants	144,097	126,795
Government Grants	5,367	47,145
	293,101	525,622
Other trading activities		
Shop income	39,647	2,300
Investment income		
Rents received	8,860	6,280
Interest on cash deposit	1,593	2,658
	10,453	8,938
Charitable activities		
Other income	16,733	11,887
Total incoming resources	359,934	548,747
EXPENDITURE		
Raising donations and legacies		
Collection agency fees	1,460	3,123
Other trading activities		
Fundraising costs	696	572
Charitable activities		
Wages	320,850	321,698
Social security	17,868	17,572
Rates and water	3,419	3,747
Rent costs	18,000	18,000
Administration costs	76,381	65,544
Coordinator and consultancy fees	784	1,020
Repairs, furniture & equipment	36,039	52,087
Freehold property	1,400	1,400
Fixtures and fittings	5,141	4,846
	479,882	485,914
Support costs		
Governance costs		
Auditors' remuneration	3,319	3,264
Carried forward	3,319	3,264

This page does not form part of the statutory financial statements

CATCHINGLIVES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Governance costs		
Brought forward	3,319	3,264
Auditors' remuneration for non audit work	845	816
Legal and professional costs	7,873	1,793
	<u>12,037</u>	<u>5,873</u>
Total resources expended	<u>494,075</u>	<u>495,482</u>
Net (expenditure)/income	<u><u>(134,141)</u></u>	<u><u>53,265</u></u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 02719436 (England and Wales)
REGISTERED CHARITY NUMBER: 1014868

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
CATCHINGLIVES

Spurling Cannon Audit Limited
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

CATCHINGLIVES

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CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

This review reflects the activities of the Charity during the period under review. The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

Ethos

Services provided by charities such as this are traditionally classified as fulfilling one of the following roles: sustenance, containment or change. The Charity rejects the role of containment. "Getting the underclass off the street" may be a side-product of our activities but the condemnatory and discriminatory basis of this approach is not one with which the Charity wishes to be associated.

Vision and Mission

Catching Lives is an independent charity aimed at supporting the rough sleepers, homeless and vulnerably housed in Canterbury and East Kent; those who have, for many reasons, fallen through the gaps in society and feel they have nowhere else to turn. Our vision is of a society where all are included and all, no matter how disadvantaged, can make a contribution.

Catching Lives works towards ending the harm caused to individuals, families and the community, by homelessness, rough sleeping and insecure housing. We do this by offering immediate respite at our Canterbury Open Centre and then working with our clients to help them to tackle their issues, access accommodation and find the motivation to take steps towards personal recovery.

Approach

- We believe that any effective societal response to homelessness needs to tackle the cause of the problem and therefore needs to include effective interventions.
- Our interventions are evidence based and work to the established standards within the field
- Is one of continual learning and strives to develop and improve our services to respond to new evidence and newly identified needs.
- Is committed to partnership working and where possible to developing integrated responses to homelessness.

We do this by:

- Operating a day centre with access all year round;
- Providing both mental and physical assessments;
- Providing access to showers and laundry facilities;
- Providing access to the internet, advice and sign posting to other services;
- Partnering with local charities such as The Forward Trust, and Oasis Domestic Abuse Trust;
- Providing outreach services;
- Delivering training and consultancy to external agencies.

Objectives

The Canterbury Open Centre works with the homeless and socially excluded people in the community to:

(a) support and enable each client to increase their sense of personal responsibility, motivation and self-worth.

(b) improve the physical and mental health, of each client, by supporting them to take greater responsibility for their health management recovery.

(c) motivate each client to achieve positive steps toward independent living.

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This past financial year has been an unprecedented one for many in the charity sector. This has been a particular difficult time for our staff, volunteers, trustees and most importantly our clients. Nevertheless, what I have witnessed is a great coming together of all of the elements of our services in order to operate as best as we can in order to support our clients in the best possible way.

Kent had been particularly hit hard due to the restrictions with extensive lockdown due to the Kent variant. This has meant our services have had to remain flexible and adapt to the ever-changing landscape we were faced with.

As a charity, we welcomed the range of Government policy changes and initiatives that have had a positive impact on those vulnerably housed and the homeless community during the Covid-19 pandemic.

Undoubtedly the greatest impact has been the 'Everyone in' hotel and emergency accommodation operation proposed by Dame Louise Casey with support from the Ministry of Housing, Communities and Local Government (MHCLG).

This aimed to ensure all rough sleepers and those with shared air space in homelessness accommodation are given 'safe harbour'. During the first lockdown, it is estimated that across the country around 33,000 people were given beds in B&Bs, hotels and student accommodation which undoubtedly saved lives.

Other positive initiatives were the furlough scheme, increasing Universal Credit, halting evictions from the private and social rented sectors, as well as suspending evictions from Home Office asylum accommodation.

The schemes helped most people but there were challenges along the way in regard to legal barriers to assistance that prevented people from qualifying for help, councils denying help to people on the basis of 'local connection' criteria alongside on-going confusion and denial of services because people have no recourse to public funds.

During the last 12-month period, we worked very closely with other partnerships such as the Rough Sleeper Initiative (RSI) from Canterbury City Council (CCC), The Forward Trust and OasisDA. We've had to do all of this whilst also protecting several of our frontline staff and volunteers some of whom have underlining health issues or are above 70. Many volunteers have expressed their frustration at not being able to help as much as usual this past year especially those in the bookshop who have not been able to open.

As an integral part of the "Everyone in" scheme.

We have seen that if there is the political will to end homelessness, then these past few months demonstrate how housing first works. This past year has been a unique chance to tackle homelessness that I am proud that Catching Lives has played their part, working very closely with the RSI project to help house up to 60 rough sleepers in the local Travelodge in Canterbury during the initial lockdown.

At the same time, we continued to care for those who did not want to access these services. We provided mobile phones and powerpacks to those who remained out on the street so that we could keep in close contact with them and monitor their health. When some of those needed isolating, we worked with the local council to ensure that they had a safe bed for the night. This involved at the beginning preparing three meals a day and transporting those to the Travelodge hotel from our drop-in centre. Throughout the three months, we prepared and delivered more than 13,000 meals. I would like to give a special thank you to the volunteers who came in and prepared these meals whilst observing the Covid restrictions.

We continued as best as possible to offer the range of services to our clients including access to showers, mental health assessment, access to vaccinations, access to housing through much-needed signposting, food & clothing as well as continuing and expanding our outreach in Canterbury and the greater Kent area.

I would like to say a special thanks to Dr. Emma Hill and trustee, Nikki Davies, for coordinating and organising vaccinations for staff, volunteers, and our clients.

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Winter Provision

The Covid-19 pandemic meant that this winter we were unable to operate our usual Canterbury Community Shelter, as clients staying would have all been sleeping in the same church hall. Having explained to Canterbury City Council that we would not have the funds to secure our own venue at which all those staying would have their own rooms, CCC were able to negotiate the use of the rooms at the Youth Hostels Association (YHA) building on New Dover Road from the 14th December 2020 to 27th February 2021, meaning that 17 rooms were available for rough sleepers to occupy.

Assessments for rooms were carried out by Catching Lives Project Workers. Catching Lives also staffed the YHA in the evening to welcome clients and provided them with evening meals prepared by Catching Lives volunteers earlier in the day (again a big thank you to those volunteers). Two staff members were on duty overnight (one Catching Lives Project Worker and one Serveco staff member).

As with previous winters, the funding for the Catching Lives staff members came from usual sources, namely generous donations from Charitable Trusts and individuals within our community. Those staying in the YHA could access the building from 5pm and had to leave at 8am the following morning.

They were provided with breakfast and lunch, and access to other facilities such as phone, computer and washing machine use, at the Day Centre every day of the week. Art and activity packs were put together by Catching Lives' Art Coordinator Miriam Ellis, with the support of local artists, for those staying to do in their rooms.

Staff & Volunteers

Our staff and volunteers have been vital to the continuation of our services through the pandemic and we have done our utmost to support them. We ensured that the health & wellbeing needs of staff were met during the crisis by using the government's furlough scheme to retain staff and we have upgraded our IT system to ensure as many people as possible can work from home. We have also introduced an Employee Assistance Programme to provide a broader support to all our staff, in addition to the clinical supervision offered to all of our client facing staff.

We installed several screens and social distancing measures and policies. We created a new office and developed the use of our garden as an additional safe area for people to meet. We recruited a new marketing coordinator to improve the image and brand of the charity to create awareness and help with future fundraising activities.

Governance

Throughout the year regardless of the pandemic our trustees met at a minimum of once per month via zoom and at times whilst managing the crisis these meetings were more frequent. Many of the trustees took on additional responsibilities to help with the building and gardening projects. Special thanks go to James Duff and Ruth Auger.

Finances

In regards to our accounts we have been very fortunate to have made a slight increase in surplus. This I think was only possible through sheer hard work and through the availability of much-needed funds through the Covid emergency funds available. I'd like to thank Michael James our fundraiser for all his hard work and dedication in applying for specific projects and funds to support us through this time

As a consequence of our drop-in centre being closed we were able to take benefit of a reduced service by updating a number of our facilities and building. These included refurbishment of the administration office, installation of a new office, installation of double doors so that we can now access and use the garden. Installation of a garden shelter so that our clients would have some protection against the elements.

Special thanks to the Swire Foundation, who without their continued support we would not be able to run our winter night shelter every year.

Special thanks to 2 donors who contributed significantly to helping us renovate and modernise our building.

Our clients:

Despite the "Everyone in" initiative, Catching Lives still saw a significant number of individual and new clients throughout the last financial year:

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

	2018-2019 Financial Year	2019-2020 Financial Year	2020-2021 Financial Year
Individual Clients	453	486	427
New Clients	227	233	208
Footfall	11463	11570	5778

As a charity for those rough sleeping, vulnerably housed and otherwise homeless, we are concerned that as we emerge from this pandemic that the Government will stop many of the support schemes available and we will end up in a similar position regarding homelessness in Canterbury & East Kent to that seen before the pandemic. Without any surety on the government's plans for the funding of homelessness services, we can only prepare for the worst which, sadly, is a significant increase in the demand for our services.

FINANCIAL REVIEW

Reserves policy

The financial statements show a total income for the year of £548,746 (2020: £456,131) and an overall surplus of £53,265 (2020: £17,448). This has increased the reserves to £640,255 (2020: £587,327)

of which £133,753 (2020 £158,234) is allocated to restricted funds for expenditure on specific projects and the remaining £506,839 (2020 £429,093) is unrestricted funds.

It is the Trustees' aim to maintain unrestricted reserves to a level sufficient to cover staff issues such as sick and maternity leave, and also unforeseen events or issues with funding flows and to ensure safe closure of services and operations.

Trustees are working to ensure that unrestricted reserves are aligned with the reserves policy and this will be a key outcome of the work to improve the organisation's financial sustainability as outlined above.

The Charity income is derived from ongoing fundraising efforts, payments by local authorities and other government bodies, and interest earned on temporary surplus funds. Although the Charity can currently claim a healthy financial reserve, there is no room for complacency and the Trustees and management continue to monitor progress and develop initiatives and practices that aim to secure the Charity's future.

The reserves held are consistent with the charity's reserves policy:-

- (1) to ensure the charity can maintain its operations in the event of adverse experience in the level of donations, grants and other sources of funding.
- (2) to enable the charity to refurbish/extend the property it occupies and owns, or acquire the part of the property it currently occupies but does not own, and then refurbish the whole property.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Company was first incorporated 1 June 1992 as a company limited by guarantee and not having share capital. The Charity was registered with the Charity Commission on 20 October 1992.

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Charity continues to search for and appoint new members to the Board of Trustees who bring knowledge, skills as well as a commitment to the mission of the Charity. Trustees are reminded that the responsibilities of members are considerable. They also have a legal obligation to ensure that the charitable company is administered correctly within the law as well providing quality service to meet the drivers and complex needs of the many people the charity seeks to help.

The Board of Trustees maintain procedures which will ensure all board vacancies are identified and are filled in a structured application process that assists the charity in the appropriate skills needed to promote equal opportunity.

Relationship with other charities

The Charity continues to support the youth work at Thanington and wherever possible to support and cooperate with other charities that have similar aims and objectives. This included Porchlight and The Forward Trust amongst others. Partnership working and services development with other complimentary agencies remained a key element throughout the year.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees identified risks during the year and took actions to mitigate them including;

- to secure CL's long-term sustainability to ensure ongoing high quality service provision
- to identify funding and income streams specifically for core services and costs
- to diversify income streams to reduce reliance on mainly public funding at a time of increased economic uncertainty - to respond to increased threats to the current model of work and agreed best practice

Continued Development

Throughout the year the Board and management developed initiatives to provided a useful platform for signposting developments through the identification of 'best practice' in all areas of the charities governance, performance and responsibilities

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02719436 (England and Wales)

Registered Charity number

1014868

Registered office

Palmer House
13 Station Road East
Canterbury
Kent
CT1 2RB

Trustees

J Duff
K Napier
J L Hanford Chairman
M Cowland
G F Metcalfe
Dr R E Auger
A W Robinson Vice Chair
Ms K Menzies Treasurer
Ms N Davies
T Bridgeford Secretary to the board of trustees

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Spurling Cannon Audit Limited
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

Day to day management

Mr T O Gore is employed as the Service Manager of Canterbury Open Centre and as such is responsible for day to day management of the charity.

Founder Patron:

The Reverend Ralph Scrine

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of CatchingLives for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Spurling Cannon Audit Limited, were re-appointed at the Annual General Meeting held on 14 November 2018.

Approved by order of the board of trustees on and signed on its behalf by:

.....
J L Hanford - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF CATCHINGLIVES

Opinion

We have audited the financial statements of CatchingLives (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF CATCHINGLIVES

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF CATCHINGLIVES

Our responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered the following:

- the nature of the charity as a charity set up for the purposes of raising funds to support the rough sleepers, homeless and vulnerably housed in Canterbury and East Kent.
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charities documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and did not identify any specific areas of concern.

In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included The Charity Act, health and safety and tax legislation.

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 Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
CATCHINGLIVES**

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Spurling Cannon Audit Limited

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

424 Margate Road

Westwood

Ramsgate

Kent

CT12 6SJ

Date:

CATCHINGLIVES

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	486,623	38,999	525,622	372,994
Charitable activities	5				
Relief of Poverty		11,887	-	11,887	27,451
Other trading activities	3	2,300	-	2,300	45,935
Investment income	4	8,938	-	8,938	9,751
Total		509,748	38,999	548,747	456,131
 EXPENDITURE ON					
Raising funds	6	3,695	-	3,695	4,414
Charitable activities	7				
Relief of Poverty		427,444	64,343	491,787	434,269
Total		431,139	64,343	495,482	438,683
NET INCOME/(EXPENDITURE)		78,609	(25,344)	53,265	17,448
Transfers between funds	17	(863)	863	-	-
Net movement in funds		77,746	(24,481)	53,265	17,448
 RECONCILIATION OF FUNDS					
Total funds brought forward		429,093	158,234	587,327	569,879
TOTAL FUNDS CARRIED FORWARD		506,839	133,753	640,592	587,327

The notes form part of these financial statements

CATCHINGLIVES

BALANCE SHEET 31 MARCH 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	12	85,682	82,667
CURRENT ASSETS			
Debtors	13	22,253	35,750
Cash at bank and in hand		563,319	491,997
		<u>585,572</u>	<u>527,747</u>
CREDITORS			
Amounts falling due within one year	14	(30,662)	(23,087)
NET CURRENT ASSETS		<u>554,910</u>	<u>504,660</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>640,592</u>	<u>587,327</u>
NET ASSETS		<u>640,592</u>	<u>587,327</u>
FUNDS	17		
Unrestricted funds		506,839	429,093
Restricted funds		133,753	158,234
TOTAL FUNDS		<u>640,592</u>	<u>587,327</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....
J L Hanford - Trustee

The notes form part of these financial statements

CATCHINGLIVES

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	<u>80,583</u>	<u>39,434</u>
Net cash provided by operating activities		<u>80,583</u>	<u>39,434</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(9,261)</u>	<u>(1,496)</u>
Net cash used in investing activities		<u>(9,261)</u>	<u>(1,496)</u>
Change in cash and cash equivalents in the reporting period		<u>71,322</u>	<u>37,938</u>
Cash and cash equivalents at the beginning of the reporting period		<u>491,997</u>	<u>454,059</u>
Cash and cash equivalents at the end of the reporting period		<u><u>563,319</u></u>	<u><u>491,997</u></u>

The notes form part of these financial statements

CATCHINGLIVES

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the reporting period (as per the Statement of Financial Activities)	53,265	17,448
Adjustments for:		
Depreciation charges	6,246	4,307
Decrease in debtors	13,497	8,256
Increase in creditors	7,575	9,423
Net cash provided by operations	80,583	39,434

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/20 £	Cash flow £	At 31/3/21 £
Net cash			
Cash at bank and in hand	491,997	71,322	563,319
	491,997	71,322	563,319
Total	491,997	71,322	563,319

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

The costs of running the charity are those expenses incurred directly in support of expenditure on the objects of the charity. Support costs are those costs directly attributable to supporting income generating activities and in supporting the governance of the charity.

Governance costs

Governance costs are those costs incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements. Other expenditure in respect of administration of the charity is not identified separately and is not considered material. This administration is carried out using charity facilities and staff.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- in accordance with the property
Fixtures and fittings	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Donated goods received

The majority of donated goods received are items of food or clothing. Whilst the charity relies heavily on these donations in order to provide the services it does, these items are difficult to value - the food may be beyond the "Sell by" date or in damaged packaging and items of clothing may have no resale value but the charity is still able to make use of them. The charity's book shop also receives donations of books which it will attempt to sell via the Catching Lives Bookshop but these items may have no realisable value.

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	351,682	291,996
Grants	126,795	80,998
Government Grants	47,145	-
	<u>525,622</u>	<u>372,994</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Other grants	<u>126,795</u>	<u>80,998</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Shop income	<u>2,300</u>	<u>45,935</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Rents received	6,280	6,410
Interest on cash deposit	2,658	3,341
	<u>8,938</u>	<u>9,751</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Other income	Relief of Poverty	<u>11,887</u>	<u>27,451</u>

6. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Collection agency fees	<u>3,123</u>	<u>1,820</u>

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

6. RAISING FUNDS - continued

Other trading activities

	2021	2020
	£	£
Fundraising costs	<u>572</u>	<u>2,594</u>
Aggregate amounts	<u>3,695</u>	<u>4,414</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Relief of Poverty	<u>485,914</u>	<u>5,873</u>	<u>491,787</u>

8. SUPPORT COSTS

	Governance costs £
Relief of Poverty	<u>5,873</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Auditors' remuneration	3,264	3,312
Auditors' remuneration for non audit work	816	780
Depreciation - owned assets	<u>6,246</u>	<u>4,307</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

Trustee reimbursements for travel, parking and mileage: £0.00 (2020: £211.35).

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

11. STAFF COSTS

	2021 £	2020 £
Wages and salaries	321,698	300,262
Social security costs	17,572	17,427
	<u>339,270</u>	<u>317,689</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Mental Health	2	2
Open Centre	11	11
Community Shelter	7	2
Outreach	1	1
Fundraising	-	1
	<u>21</u>	<u>17</u>

No employees received emoluments in excess of £60,000.

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2020	105,025	83,235	188,260
Additions	-	9,261	9,261
	<u>105,025</u>	<u>92,496</u>	<u>197,521</u>
At 31 March 2021	105,025	92,496	197,521
DEPRECIATION			
At 1 April 2020	26,600	78,993	105,593
Charge for year	1,400	4,846	6,246
	<u>28,000</u>	<u>83,839</u>	<u>111,839</u>
At 31 March 2021	28,000	83,839	111,839
NET BOOK VALUE			
At 31 March 2021	<u>77,025</u>	<u>8,657</u>	<u>85,682</u>
At 31 March 2020	<u>78,425</u>	<u>4,242</u>	<u>82,667</u>

The current market value of the freehold land and buildings is believed to be in the region of £750,000. However, due to a restrictive user covenant in place, the charity would have to pay to the previous owner of the property 50% of any gain made over the original purchase price of £100,000.

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	6,669	24,100
Other debtors	1,941	210
Prepayments	13,643	11,440
	<u>22,253</u>	<u>35,750</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	8,350	6,246
Other creditors	2,022	300
Deferred income	11,690	3,750
Accrued expenses	8,600	12,791
	<u>30,662</u>	<u>23,087</u>

15. SECURED DEBTS

The following secured debts are included within creditors:

2021	2020
£	£
<u> </u>	<u> </u>
<u> </u>	<u> </u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Fixed assets	8,657	77,025	85,682	82,667
Current assets	528,844	56,728	585,572	527,747
Current liabilities	(30,662)	-	(30,662)	(23,087)
	<u>506,839</u>	<u>133,753</u>	<u>640,592</u>	<u>587,327</u>

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

17. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
Operational fund	199,045	78,609	(863)	276,791
Building Fund 2017	230,048	-	-	230,048
	<u>429,093</u>	<u>78,609</u>	<u>(863)</u>	<u>506,839</u>
Restricted funds				
Building Fund	78,475	(1,400)	-	77,075
Mental Health Fund	35,127	(35,990)	863	-
Flexible Support Fund	2,504	-	-	2,504
EU Mental Health Project	9,717	-	-	9,717
CCC Outreach	32,411	12,046	-	44,457
	<u>158,234</u>	<u>(25,344)</u>	<u>863</u>	<u>133,753</u>
TOTAL FUNDS	<u>587,327</u>	<u>53,265</u>	<u>-</u>	<u>640,592</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Operational fund	509,748	(431,139)	78,609
Restricted funds			
Building Fund	-	(1,400)	(1,400)
Mental Health Fund	-	(35,990)	(35,990)
CCC Outreach	38,999	(26,953)	12,046
	<u>38,999</u>	<u>(64,343)</u>	<u>(25,344)</u>
TOTAL FUNDS	<u>548,747</u>	<u>(495,482)</u>	<u>53,265</u>

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
Operational fund	82,737	46,356	69,952	199,045
Building Fund 2017	300,000	-	(69,952)	230,048
	<u>382,737</u>	<u>46,356</u>	<u>-</u>	<u>429,093</u>
Restricted funds				
Building Fund	79,875	(1,400)	-	78,475
Mental Health Fund	70,826	(35,699)	-	35,127
Flexible Support Fund	2,504	-	-	2,504
EU Mental Health Project	9,717	-	-	9,717
CCC Outreach	24,220	8,191	-	32,411
	<u>187,142</u>	<u>(28,908)</u>	<u>-</u>	<u>158,234</u>
TOTAL FUNDS	<u>569,879</u>	<u>17,448</u>	<u>-</u>	<u>587,327</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Operational fund	417,133	(370,777)	46,356
Restricted funds			
Building Fund	-	(1,400)	(1,400)
Mental Health Fund	-	(35,699)	(35,699)
CCC Outreach	38,998	(30,807)	8,191
	<u>38,998</u>	<u>(67,906)</u>	<u>(28,908)</u>
TOTAL FUNDS	<u>456,131</u>	<u>(438,683)</u>	<u>17,448</u>

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
Operational fund	82,737	124,965	69,089	276,791
Building Fund 2017	300,000	-	(69,952)	230,048
	<u>382,737</u>	<u>124,965</u>	<u>(863)</u>	<u>506,839</u>
Restricted funds				
Building Fund	79,875	(2,800)	-	77,075
Mental Health Fund	70,826	(71,689)	863	-
Flexible Support Fund	2,504	-	-	2,504
EU Mental Health Project	9,717	-	-	9,717
CCC Outreach	24,220	20,237	-	44,457
	<u>187,142</u>	<u>(54,252)</u>	<u>863</u>	<u>133,753</u>
TOTAL FUNDS	<u>569,879</u>	<u>70,713</u>	<u>-</u>	<u>640,592</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Operational fund	926,881	(801,916)	124,965
Restricted funds			
Building Fund	-	(2,800)	(2,800)
Mental Health Fund	-	(71,689)	(71,689)
CCC Outreach	77,997	(57,760)	20,237
	<u>77,997</u>	<u>(132,249)</u>	<u>(54,252)</u>
TOTAL FUNDS	<u>1,004,878</u>	<u>(934,165)</u>	<u>70,713</u>

Unrestricted funds:

a) General Fund - The General Fund is expendable at the discretion of the trustees on furtherance of the objects of the charity.

b) Building Fund 2017 - a new unrestricted fund created this year to set aside funds to refurbish, and if necessary extend, the freehold property (Palmer House, 13 Station Road East) in order to maintain its fabric and ensure the property is fit for purpose for clients, staff and volunteers.

Restricted funds:

a) Mental Health - The Kent Social Services has made a grant available to fund a psychiatric nurse specifically to assist with mental health issues of clients. Any unspent grant money can only be carried forward to meet future expenditure in providing such services.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

17. MOVEMENT IN FUNDS - continued

b) Building Fund - The building fund was established during the year ended 31 March 2002 in order to purchase the property known as Palmer House. Some donations were also available to purchase certain equipment for the property and for its refurbishment. The property is held in this fund.

c) JCP Flexible Support Fund - a six month project (Oct 2014 - Mar 2015) in conjunction with Jobcentre Plus to fund a project worker specifically to improve employment outcomes or prospects of future employment outcomes for long-term unemployed individuals and groups facing the most complex and intractable barriers to work. Any underspend to be returned to DWP, no additional funding to be provided to cover any overspend.

d) EU Erasmus Litfest Project - a two year (2014-16) transnational partnership project involving UK/France/Spain/Italy, funded by Erasmus+ and intended to raise standards of literacy for disadvantaged (homeless) people. The full grant award to be spent entirely on the project.

e) EU ESF Community Grant Activity Project - a six month project funded by the European Social Fund and dedicated to the development of learning and skills for homeless people. The full award was granted and all funds are to be spent in furtherance of the project.

f) EU Mental Health Project - a two year (2014-16) transnational partnership project involving UK/France/Belgium/Germany/Spain, involving a training programme looking into best practice in working with client with mental health issues. All funds granted to be spent solely in furtherance of the project.

(g) EEA Migrant Fund - This funding was proposed by Catchinglives and agreed by CCC because of the statistics we provided to demonstrate the growth in the number of homeless migrants who had come to the area seeking work. The funding was agreed for a 12 month period.

(h) CCC Outreach - Canterbury City Council applied for a grant from the Dept for Communities and Local Government, to enable and focus work on the growing number of entrenched rough sleepers. CCC were awarded £100,000 for two years and approached Catchinglives to operate this service on their behalf.

Transfers between funds

The overspend of £862.52 on the Mental Health Fund recieved a transfer from the General Fund to cover the deficit. This fund is now closed.

The Trustees created the new Unrestricted Fund Building 2017 by transferring £150,000 from the General Fund.

18. RELATED PARTY DISCLOSURES

£8,000 rent per annum is payable for the premises occupied by the bookshop, the landlord of which involved in the management of the Charity.

19. CORONAVIRUS (COVID-19)

The charity received the support of the Job Retention Scheme grant during the year at a total of £27,145 to support them through the restrictions put in place by the pandemic.

A number of other local and wider recognised grants were recieved to help fund the running of the charity, due to lack of opportunity for the usual fundraising activities that normally run.

CATCHINGLIVES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	351,682	291,996
Grants	126,795	80,998
Government Grants	47,145	-
	525,622	372,994
Other trading activities		
Shop income	2,300	45,935
Investment income		
Rents received	6,280	6,410
Interest on cash deposit	2,658	3,341
	8,938	9,751
Charitable activities		
Other income	11,887	27,451
	11,887	27,451
Total incoming resources	548,747	456,131
EXPENDITURE		
Raising donations and legacies		
Collection agency fees	3,123	1,820
Other trading activities		
Fundraising costs	572	2,594
Charitable activities		
Wages	321,698	300,262
Social security	17,572	17,427
Rates and water	3,747	3,822
Rent costs	18,000	17,993
Administration costs	65,544	72,460
Coordinator and consultancy fees	1,020	2,100
Repairs, furniture & equipment	52,087	7,858
Freehold property	1,400	1,400
Fixtures and fittings	4,846	2,907
	485,914	426,229
Support costs		
Governance costs		
Auditors' remuneration	3,264	3,312
Carried forward	3,264	3,312

This page does not form part of the statutory financial statements

CATCHINGLIVES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
Governance costs		
Brought forward	3,264	3,312
Auditors' remuneration for non audit work	816	780
Legal and professional costs	1,793	3,948
	<u>5,873</u>	<u>8,040</u>
Total resources expended	<u>495,482</u>	<u>438,683</u>
Net income	<u><u>53,265</u></u>	<u><u>17,448</u></u>

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