

**CARITAS SOCIAL ACTION**  
(A company limited by guarantee)

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**CARITAS SOCIAL ACTION**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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<b>Trustees</b>	Maria Blazquez Richard Harries Nicola Thomas Daphne Amevenu Julia Corcoran Jonathan Heard Dr. Johan Bergstrom-Allen Sir John Battle Rt. Rev. Paul Hendricks Lisa Lilley Most Rev. Malcolm McMahon, Chair
<b>Company registered number</b>	04505111
<b>Charity registered number</b>	1101431
<b>Registered office</b>	Romero House 55 Westminster Bridge Rd London SE1 7JB
<b>Company Secretary</b>	Raymond Friel
<b>Chief executive officer</b>	Raymond Friel
<b>Accountants</b>	Crowe U.K. LLP Chartered Accountants Black Country House Rounds Green Road Oldbury, West Midlands B69 2DG
<b>Bankers</b>	HSBC 166 Vauxhall Bridge Rd. London SW1V 2RB

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2024 to 31 December 2024.

The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The registered name of the charity and company is Caritas Social Action, but the organisation uses the working name of Caritas Social Action Network, which may be abbreviated to CSAN.

**Structure, Governance and Management**

Caritas Social Action is a registered charity (number 1101431), and was incorporated on 7th August 2002, commencing its operations on 1 January 2003. It was set up by a Memorandum of Association. The Board of Trustees is responsible for the overall strategy and sets the annual strategic objectives. Day to day management of the charity is the responsibility of the Chief Executive who reports to the Board of Trustees. In addition to the CEO, the charity is staffed by a team of four officers.

The number of Trustees shall never be less than nine or more than fourteen members. The Trustees have the power to co-opt any person as a Trustee to fill a casual vacancy. The term of office of Trustees shall usually be from the date of an appropriate General Meeting, with the exception of bishop trustees, appointed by the Bishops' Conference. The Trustees also have the power to co-opt any person as a Trustee to fill a casual vacancy, and they can be elected at the next board meeting. Their term of office shall run from the date of that board meeting, with their election confirmed and recorded at the subsequent General Meeting. The strategic direction of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The number of Trustees and the skills set of the Trustees is monitored regularly. Succession planning is part of the ongoing risk assessment to ensure smooth transition for new Trustees. National adverts are placed for new trustees in the Catholic press and Charity Jobs. There is a rigorous interview process involving the CEO and appointed trustees. Appointments are approved by the board and ratified by the Catholic Bishops' Conference of England and Wales.

A regular observer at Trustee meetings is, ex officio, the Chair of the Leaders' Alliance, the leadership group of the network. This enables communication from the leaders to the Trustee Board and vice versa.

Risk Assessment is undertaken annually by the entire Trustee Board. In 2024, the Trustees have reviewed the risks to which the charity is exposed; have assessed the effectiveness of systems in place to mitigate the key risks; and are satisfied these systems are currently appropriate.

The stated objects of the charity are to:

- further the charitable works of the Roman Catholic Church in England and Wales in accordance with its teaching through the development of the network of those working in social action;
- advance the education, training, practice and formation of those active in the field of social action;
- promote the development of individuals and communities for the benefit of the poor, the vulnerable and the marginalised of all faiths or none by offering a coherent Catholic voice in the public arena, and
- Operate for the public benefit in the delivery of all our charitable objectives.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Financial Review 2024**

**a. Income and expenditure**

The total income amounts to £360k (2023: £444k), which included £87k of unrestricted funds: £11.5k from CCLA for leadership development, £30k in a grant from Porticus to deliver formation programmes, £40k from CaTEW to fund our Migration Officer post, and £5.6k to deliver the final part of our 'Homes for Ukraine' project'. The decrease in income can be explained by variations in grant funding, not core funding. It is anticipated that grant funding will increase again in 2025.

The total expenditure on charitable activities amounted to £370k in 2024 (2023: £414k), which was spent on the charity objects and strategic objectives, as outlined in the strategic framework.

The cash has decreased by £30,698 in 2024.

**b. Reserves Policy**

The Trustees' target for Reserves is to retain in unrestricted reserves the equivalent to twelve months' expenditure maximum, with a minimum target of six months expenditure. In the event of a complete cessation of income, this will allow the Charity to continue to function for between six to twelve months to make appropriate arrangements for personnel and the legacy of the Charity's work.

At 31 December 2024, unrestricted reserves amounted to £393k (2023: £350k) (excluding fixed assets), and restricted reserves amounted to £9k (2023: £61k). Six to twelve months of expenditure in 2024 was £185k to £370k, which is £23k in unrestricted funds above the twelve month target.

**c. Public Benefit**

The Trustees are fully aware of the Charity Commission's requirements on the subject of public benefit.

The Trustees have reviewed the charity's aims, objectives and planned future activities in the light of the public benefit regulations. The Charity contributes to the Common Good of society by;

- Developing the network of those working in Catholic social action for the common good.
- Advancing the education, training, practice and formation of those active in the field of social action for the common.
- Offering a coherent Catholic voice in the public arena for the benefit of the poor, the vulnerable and the marginalised of all faiths or none.

The Trustees continuously monitor that the planned activities contribute to the aims and objectives of the organisation.

The Charity clearly provides a public benefit, without discrimination, and that each of its objectives incorporates this feature in positive terms.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**Financial Review 2024 (continued)**

**d. Summary and Future Plans**

In September 2021, the board of CSAN approved a strategic framework in line with the charity objects with the following four objectives :

1. To develop a set of alliances in the social mission of the Church which are mutually supportive and will build the capacity of the individual members to become more effective in their mission of social justice.

*For this objective, our primary role is that of convener, animator and supporter of the social action network and its leadership.*

2. To develop our formation and training capacity for the benefit of the social action network and its beneficiaries.

*For this objective, our primary role is that of provider of formation and training pathways to build capacity and inspire engagement in the social action network.*

3. To raise a coherent Catholic voice in the public arena for the benefit of those who are poor and marginalised.

*For this objective, our primary role is that of prophetic voice and witness to Caritas in the public arena.*

4. To develop a financial and organisational strategy to ensure that we are a sustainable and effective organisation that will deliver the mission and priorities outlined above.

*For this objective, our primary role is to be a sustainable and mission-focused social action charity.*

Significant progress was made towards all these objectives in 2024. The future plans will be shaped by a revised strategic framework approved by the trustees in December 2025 with a focus on:

- Developing the network of those working in social action, with a focus on more co-construction, engagement and the drawing together of expertise to shape public policy; co-construction and workstreams in between alliance meetings.
- Developing formation in Catholic Social Teaching and extending a programme of formation for aspiring leaders in a Catholic setting programme and developing training programmes in Catholic Social Teaching.
- Developing a coherent Catholic voice in the public arena with a focus on revised advocacy priorities and greater political engagement priorities in the light of the General Election 2024 and an enhanced comms capacity.
- Developing a financial and organisational strategy to ensure that we are a sustainable and effective organisation that will deliver the mission and priorities outlined above strategic plan; continue to monitor the revised and enhanced internal financial controls in the light of the misappropriation of funds uncovered at the end of 2023.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**Achievements and performance**

**a. Main achievements of the Charity**

In 2024, CSAN continued to deliver on its main objectives, in line with its strategic objects, for the public benefit and the common good, in particular by:

- Convening an effective infrastructure of alliances to more effectively support the CSAN members; and extending our strategic partnerships to work more effectively with the Catholic Bishops' Conference of England and Wales in the area of migration and combatting human trafficking; and working with CAFOD on a Jubilee for Schools campaign which was launched in January 2025 across a wide range of social need.
- Developing the Caritas Academy provision by adding a new course on an Introduction to Catholic Social Teaching, as well as building on the success of the Aspiring Leaders programme.
- Launching the 'Do Justice' campaign with the aim of encouraging schools and parishes to work more effectively in social justice intentionally for a just society.
- Supporting the 'Homes for Ukraine' scheme in partnership with CSAN member, St John of God Hospitaller Services.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**Achievements and performance (continued)**

**Statement of Trustees' responsibilities**

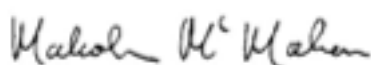
The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under 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 Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



.....  
**Most Rev. Malcolm McMahon**

(Chair)

Date: 7 July 2025



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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**Independent Examiner's Report to the Trustees of Caritas Social Action ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2024.

**Responsibilities and Basis of Report**

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no other matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *Helen Blundell*

Dated: 8 July 2025

Helen Blundell

LLB FCA FCIE DChA

Crowe U.K. LLP  
Black Country House  
Rounds Green Road  
Oldbury  
West Midlands  
B69 2DG

**CARITAS SOCIAL ACTION**  
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	<b>Note</b>	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
<b>Income from:</b>					
Donations and legacies	3	87,172	133,934	221,106	319,901
Charitable activities	4	-	127,675	127,675	115,550
Investments - bank deposits	5	-	10,912	10,912	8,941
<b>Total income</b>		<b>87,172</b>	<b>272,521</b>	<b>359,693</b>	<b>444,392</b>
<b>Expenditure on:</b>					
Charitable activities		138,918	230,674	369,592	414,181
<b>Total expenditure</b>		<b>138,918</b>	<b>230,674</b>	<b>369,592</b>	<b>414,181</b>
<b>Net movement in funds</b>		<b>(51,746)</b>	<b>41,847</b>	<b>(9,899)</b>	<b>30,211</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		60,840	356,762	417,602	387,391
Net movement in funds		(51,746)	41,847	(9,899)	30,211
<b>Total funds carried forward</b>		<b>9,094</b>	<b>398,609</b>	<b>407,703</b>	<b>417,602</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 22 form part of these financial statements.

**CARITAS SOCIAL ACTION**  
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**REGISTERED NUMBER: 04505111**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	14	5,418	6,786
<b>Current assets</b>			
Debtors	15	48,712	20,780
Cash at bank and in hand		378,584	409,282
		<u>427,296</u>	<u>430,062</u>
Creditors: amounts falling due within one year	16	(25,011)	(19,246)
<b>Net current assets</b>		<u>402,285</u>	<u>410,816</u>
<b>Total net assets</b>		<u><u>407,703</u></u>	<u><u>417,602</u></u>
<b>Charity funds</b>			
Restricted funds	17	9,094	60,840
Unrestricted funds	17	398,609	356,762
<b>Total funds</b>		<u><u>407,703</u></u>	<u><u>417,602</u></u>

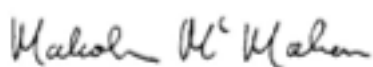
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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



.....  
**Most Rev. Malcolm McMahon**

Date: 7 July 2025

The notes on pages 10 to 22 form part of these financial statements.

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**CARITAS SOCIAL ACTION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**1. General information**

Caritas - Social Action is both a company (limited by guarantee) registered in England under Registration No.4505111 and a registered charity (limited by guarantee) under Registration No.1101431. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the Charity's operations is to advance the education of the Roman Catholic religion and to promote the development of individuals and communities for the benefit of the poor.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statement are presented in British pound sterling and is rounded to the nearest £.

Caritas Social Action meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Assessment of going concern**

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The Trustees have made this assessment in respect to a period of one year from the date of approval of these accounts. The Trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees are of the opinion that the charity will have sufficient resources to meet all its liabilities as they fall due.

**2.3 Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a conference or the provision of other specified service is deferred until the criteria for income recognition are met.

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**CARITAS SOCIAL ACTION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**2. Accounting policies (continued)**

**2.4 Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**2.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs associated with attracting income and the costs of trading for fundraising purposes
- Expenditure on charitable activities includes the costs of advocacy, conferences, projects and research activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**2.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**2.7 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost.

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

Depreciation is provided on the following basis:

Office equipment	-	20% on the straight line basis
Computer equipment	-	25% on the straight line basis

**2.8 Debtors**

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

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

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**2. Accounting policies (continued)**

**2.9 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2.10 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.11 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.12 Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific artistic projects being undertaken by the charity.

Investment income, gains and losses are allocated to the appropriate fund.

**2.13 Pension contributions**

Contributions in respect of the charity's defined contribution pension scheme are charged to the statement of financial activities when they are payable to the scheme. The charity's contributions are restricted to the contributions disclosed in note 9. There were no outstanding contributions at the year end. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

**CARITAS SOCIAL ACTION**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**3. Income from donations and legacies**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
<b>Donations</b>			
Catholic Bishop Conference of E&W	-	90,000	<b>90,000</b>
Donations received from individuals	-	43,934	<b>43,934</b>
<b>Grants</b>			
CCLA Leadership Grant	11,520	-	<b>11,520</b>
CATEW Migration Officer Grant	40,000	-	<b>40,000</b>
Porticus Grant	30,000	-	<b>30,000</b>
Homes for Ukraine Grant	5,652	-	<b>5,652</b>
	<u>87,172</u>	<u>133,934</u>	<u><b>221,106</b></u>

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
<b>Donations</b>			
Catholic Bishop Conference of E&W	-	90,000	90,000
Donations received from individuals	-	27,434	27,434
<b>Grants</b>			
CCLA Leadership Grant	10,000	-	10,000
CSAN Formation Programme	18,038	-	18,038
CATEW Migration Officer Grant	40,000	-	40,000
Porticus Grant	29,989	-	29,989
Homes for Ukraine Grant	97,451	-	97,451
CATHD Clifton Cathedral	6,989	-	6,989
	<u>202,467</u>	<u>117,434</u>	<u>319,901</u>

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

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**4. Income from charitable activities**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Subscriptions and other fees	127,675	<b>127,675</b>
	<u>127,675</u>	<u>127,675</u>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Subscriptions and other fees	115,550	115,550
	<u>115,550</u>	<u>115,550</u>

**5. Investment income**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Bank deposit interest	10,912	<b>10,912</b>
	<u>10,912</u>	<u>10,912</u>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Bank deposit interest	8,941	8,941
	<u>8,941</u>	<u>8,941</u>



**CARITAS SOCIAL ACTION**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**6. Analysis of expenditure on charitable activities**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
<b>Summary by fund type</b>			
Promoting CST	72,022	86,240	<b>158,262</b>
Governance costs (including Independent Examination Fees)	-	63,532	<b>63,532</b>
Mission & Advocacy	30,000	80,902	<b>110,902</b>
Caritas Development Grants	36,896	-	<b>36,896</b>
	<u>138,918</u>	<u>230,674</u>	<u><b>369,592</b></u>

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
<b>Summary by fund type</b>			
Promoting CST	126,151	-	126,151
Governance Costs (including Independent Examination Fees)	-	30,460	30,460
Mission & Advocacy	69,989	81,934	151,923
Caritas Development Grants	34,010	-	34,010
Staff Termination Costs	-	24,100	24,100
Fraudulent Transactions	-	47,537	47,537
	<u>230,150</u>	<u>184,031</u>	<u>414,181</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**7. Analysis of direct costs**

	<b>2024</b>	<i>2023</i>
	<b>£</b>	<b>£</b>
Salaries, NI, Pension	<b>136,324</b>	<i>120,239</i>
CSAN Network	<b>3,199</b>	<i>20,274</i>
Printing, postage and stationery	<b>2,359</b>	<i>20,399</i>
Travel and subsistence	<b>4,119</b>	<i>901</i>
Conference and events	<b>3,683</b>	<i>5,945</i>
General office expenses	<b>361</b>	<i>4,679</i>
Meetings	<b>2,196</b>	<i>11,944</i>
	<b>152,241</b>	<i>184,381</i>

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**8. Analysis of support costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Salaries, NI, Pension	<b>70,260</b>	82,858
Travel and subsistence	<b>1,421</b>	-
Insurance	-	788
Severance payment	-	24,100
Fraudulent Transactions*	-	47,537
Computer expenses	<b>6,044</b>	4,331
Books and marketing	<b>34,782</b>	27,658
Printing, postage and stationery	<b>401</b>	455
Subscriptions	<b>8,046</b>	7,453
Telephone	<b>1,276</b>	509
Legal and professional fees	<b>31,050</b>	14,184
Accountancy fees	<b>13,544</b>	9,006
Depreciation	<b>2,911</b>	2,653
Training costs	<b>30,452</b>	7,241
Bank charges	<b>155</b>	107
General office expenses	<b>3,982</b>	522
Meetings	<b>89</b>	398
Rent and service charges	<b>12,938</b>	-
	<b>217,351</b>	229,800

Disclosed above is expenditure of £47,537 which was unauthorised expenditure in the prior year believed to be fraudulent transactions, which were reported to the relevant authorities and addressed by changes in our controls to ensure that nothing like this could happen again.

**9. Independent examiner's remuneration**

The independent examiner's remuneration amounts to an independent examiner fee of £3,540 (2023 - £3,000), and account preparation fee of £3,210 (2023 - £3,000).

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**10. Staff costs**

	2024 £	2023 £
Wages and salaries	185,661	184,006
Social security costs	14,215	14,176
Contribution to defined contribution pension schemes	6,708	4,915
Staff Termination Costs	-	24,100
	<u>206,584</u>	<u>227,197</u>

The above staff termination costs for 2023 relate to 1 employee.

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

	2024 No.	2023 No.
Employees	<u>6</u>	<u>7</u>

No employee received remuneration amounting to more than £60,000 in the current and previous year.

**Key Management Personnel**

The key management personnel of the charity, in charge of directing, controlling, and operating the charity on a day-to-day basis, comprise the trustees (who receive no remuneration) and 1 Employee, the Chief Executive Officer (2023:1).

The total remuneration (including taxable benefits, employer's pension contributions and employer's National Insurance contributions) of these employees was £62,127 (2023: £63,707).

**11. Trustees' remuneration and expenses**

During the year ended 31 December 2024, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, expenses totalling £495 were reimbursed or paid directly to 3 Trustees (2023 - £533 to 1 Trustee). The expenses were incurred in connection with the affairs of the charity.

**12. Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

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**13. Members' liability**

The charity is constituted as a company limited by guarantee and has no share capital. The liability of each member is limited to the sum of £1 per member.

**14. Tangible fixed assets**

	Office and computer equipment £
<b>Cost or valuation</b>	
At 1 January 2024	38,203
Additions	1,543
	<hr/>
At 31 December 2024	39,746
	<hr/>
<b>Depreciation</b>	
At 1 January 2024	31,417
Charge for the year	2,911
	<hr/>
At 31 December 2024	34,328
	<hr/>
<b>Net book value</b>	
At 31 December 2024	5,418
	<hr/> <hr/>
<i>At 31 December 2023</i>	6,786
	<hr/> <hr/>

**15. Debtors**

	2024 £	2023 £
<b>Due within one year</b>		
Trade debtors	11,100	20,780
Prepayments and accrued income	37,612	-
	<hr/>	<hr/>
	48,712	20,780
	<hr/> <hr/>	<hr/> <hr/>

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

**16. Creditors: Amounts falling due within one year**

	2024 £	2023 £
Trade creditors	16,833	13,028
Accruals and other creditors	8,178	6,218
	<u>25,011</u>	<u>19,246</u>

**17. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>				
General Funds	<u>356,762</u>	<u>272,521</u>	<u>(230,674)</u>	<u>398,609</u>
<b>Restricted funds</b>				
CCLA Leadership Grant	11,941	11,520	(23,461)	-
Homes for Ukraine	42,909	5,652	(48,561)	-
Porticus Grant	-	30,000	(30,000)	-
CATEW Migration Officer	5,990	40,000	(36,896)	9,094
	<u>60,840</u>	<u>87,172</u>	<u>(138,918)</u>	<u>9,094</u>
<b>Total of funds</b>	<u>417,602</u>	<u>359,693</u>	<u>(369,592)</u>	<u>407,703</u>

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**17. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2023 £</i>
<b>Unrestricted funds</b>					
General Funds	290,646	241,925	(184,031)	8,222	356,762
<b>Restricted funds</b>					
CCLA Leadership Grant	-	28,038	(16,097)	-	11,941
Society of Jesus Community project support	2,546	-	-	(2,546)	-
Racial Justice Fund	5,676	-	-	(5,676)	-
Homes for Ukraine	48,523	97,451	(103,065)	-	42,909
Porticus Grant	40,000	29,989	(69,989)	-	-
CATHD Clifton Cathedral	-	6,989	(6,989)	-	-
CATEW Migration Officer	-	40,000	(34,010)	-	5,990
	96,745	202,467	(230,150)	(8,222)	60,840
<b>Total of funds</b>	387,391	444,392	(414,181)	-	417,602

**Restricted funds**

CCLA (£10k) – a development grant to support our Do Justice campaign, which was launched with a reception and publication in Feb 2024.

Homes For Ukraine (£40k carry over) – in partnership with St John of God Hospitaller Services, we supported the set up of a new service to ‘match’ Ukrainian refugees with host families in England and Wales. The funding came for the Government and Gubay Foundation to SJOG. We invoiced SJOG for some of the funding to fund the promotion of the service.

Porticus (£30K) – the third and final instalment of grant funding to support our Caritas Academy, which runs our formation programmes. The main expenditure in 2024 was our aspiring leaders programme, with three residential conferences.

CaTEW (which is also sometimes referred to as CBCEW – the Catholic Bishops’ Conference of England and Wales, £40k) – this funding is for our Migration Officer, which covers her salary and any of her expenses.

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**NOTES TO THE FINANCIAL STATEMENTS  
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**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Tangible fixed assets	-	5,418	<b>5,418</b>
Current assets	9,094	418,202	<b>427,296</b>
Creditors due within one year	-	(25,011)	<b>(25,011)</b>
<b>Total</b>	<b>9,094</b>	<b>398,609</b>	<b>407,703</b>

**Analysis of net assets between funds - prior period**

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	-	6,786	6,786
Current assets	60,840	369,222	430,062
Creditors due within one year	-	(19,246)	(19,246)
<b>Total</b>	<b>60,840</b>	<b>356,762</b>	<b>417,602</b>

**19. Pension commitments**

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £6,708 (2023 - £4,915) At the year end contributions payable amounted to £1,124 (2023: £Nil) and are included in other creditors.

**20. Related party transactions**

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2024.