

CATHOLIC TRAVELLERS AID TO HOMELESS

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Registered Charity No. 1167399

CATHOLIC TRAVELLERS AID TO HOMELESS

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CATHOLIC TRAVELLERS AID TO HOMELESS CIO

Report of the trustees for the year ended 31st December 2023

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2015).

Objectives and activities

The purposes of the charity are:

The prevention or relief of poverty in England by providing essential items such as sleeping bags, warm clothing and bedding to those at risk of becoming homeless or who are homeless.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through the prevention or relief of poverty in England by providing essential items such as sleeping bags, warm clothing and bedding to those at risk of becoming homeless or who are homeless.

A review of our achievements and performance: How our activities delivered public benefit

We continue to deliver sleeping bags and warm clothing to those on the streets of London and across the country.

The charity is driven by volunteers, who arrange collections, purchase and distribute the essential items to those living on the streets.

Financial review

Our donor base is mainly the Catholic Traveller community. We have base regular donors from within the community who donate several times a year. We also make funding appeals around key times in the Catholic liturgical year which attracts spontaneous donors, e.g. advent before Christmas and Lent before Easter, which are traditional times for Catholics to become more involved in charity.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in the current account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st December 2023 was £1,359 of which all are free reserves. There are no restricted reserves.

The Charity's main source of income is donations. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

The trustees consider that the charity is a going concern. Any reliance on donations is managed through a flexible approach to project delivery.

CATHOLIC TRAVELLERS AID TO HOMELESS CIO

Risk management

As the charity continues to establish itself the trustees will conduct a review of the major risks to which the charity may be exposed and systems will be established to mitigate those risks.

Plans for Future Periods

To continue our work raising funds to provide the homeless with essential items and encouraging more Traveller families in different cities across England to become involved. We will continue to provide sleeping bags, tents and other items for those in need. We also hope to engage with Ciartas with the aim to become affiliated and become an approved charity and speak in churches and make direct appeals to the congregation.

Structure, governance and management

Catholic Travellers Aid to Homeless is a Charitable Incorporated Organisation governed by its constitution and registered as a Charitable Incorporated Organisation (Foundation) number 1167399 with the Charity Commission on 1st June 2016.

Appointment of trustees

As set out in the constitution trustees are elected annually by the members of the charitable organisation attending the Annual General meeting. Each year trustees shall retire from office by rotation based on their length of service and may offer themselves for re-election.

The trustees administer the charity.

Trustee induction and training

Trustees are given information about their role and responsibilities on first being appointed. They are also given a copy of the constitution, information about staffing and the charity management, and are shown copies of policy documents.

Reference and administrative information

Charitable Incorporated Organisation Name: Catholic Travellers Aid to Homeless

Charitable Incorporated Organisation Number: 1167399

Date Registered: 1st June 2016

Trustees

James Delaney	Secretary
Anthony Casey	Chair
Siobhan O'Loughlin	Treasurer

Principal Office

1540 Ashton Old Road
Manchester
M11 1HN

CATHOLIC TRAVELLERS AID TO HOMELESS CIO**Independent Examiners**

Hilton Jones t/a Community Accountancy Service
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

Bankers

Trustee Savings Bank
Henry Duncan House
120 George Street
Edinburgh
EH2 4LH

Trustees responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 9th October 2025 and signed on their behalf by:


----- Siobhan O'Loughlin Treasurer

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
CATHOLIC TRAVELLERS AID TO HOMELESS
REGISTERED CHARITY NO. 1167399**

I report on the accounts of the charity, for the Year Ended 31st December 2023, which are set out on pages 5 to 11.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

Independent Examiner's Statement

In connection with my examination, other than listed below, no matter has come to my attention: (1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Signed:

James Hilton-Jones

Date: 9th October 2025

Hilton Jones t/a Community
Accountancy Service
Hollinwood Business Centre
Albert Street
Oldham OL8 3QL

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR
ENDED 31 DECEMBER 2023**

	Further Details			Total Funds	Total Funds
		Unrestricted Funds	Restricted Funds	Year Ended 31 December 2023	Year Ended 31 December 2022
		£	£	£	
Income from:					
Donations and legacies	(3)	3,526	-	3,526	1,700
Total		<u>3,526</u>	<u>-</u>	<u>3,526</u>	<u>1,700</u>
Expenditure on:					
Charitable Activities	(4)	3,251	-	3,251	2,419
Total		<u>3,251</u>	<u>-</u>	<u>3,251</u>	<u>2,419</u>
Net income/(expenditure)		275	-	275	(719)
Transfers between funds	(9)	-	-	-	-
Net movement in funds		<u>275</u>	<u>-</u>	<u>275</u>	<u>(719)</u>
Reconciliation of funds					
Total funds brought forward		1,084	-	1,084	1,803
Total funds carried forward	(9)	<u>1,359</u>	<u>-</u>	<u>1,359</u>	<u>1,084</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 11 form part of these accounts.

BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes	2023 £	2022 £
Current assets:			
Cash at Bank & in Hand		1,815	1,456
Total current assets		<u>1,815</u>	<u>1,456</u>
Liabilities:			
Creditors: Amounts falling due within one year	(8)	456	372
Net current assets or liabilities		<u>1,359</u>	<u>1,084</u>
Total assets less current liabilities		1,359	1,084
Total net assets or liabilities		<u><u>1,359</u></u>	<u><u>1,084</u></u>
The funds of the charity:			
Unrestricted income funds	(9)	1,359	1,084
Total charity funds		<u><u>1,359</u></u>	<u><u>1,084</u></u>

Approved on behalf of the Trustees Management Committee



Siobhan O'Loughlin

Treasurer

Date: 9th October 2025

The notes on pages 8 to 11 form part of these accounts.

Statement of Cash Flows for the year ended 31st December 2023

	Year Ended 31 December 2023 £	Year Ended 31 December 2022
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	275	(719)
Increase/(decrease) in creditors	84	84
Net cash used in operating activities	359	(635)
Increase/(decrease) in cash and cash equivalents during the year	359	(635)
Cash and cash equivalents brought forward	1,456	2,091
Cash and cash equivalents carried forward	1,815	1,456

Notes to the accounts for the year ended 31st December 2023

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1 January 2015 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are no restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 9.

(c) Income recognition

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

There are no costs associated with raising funds.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 4.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost.

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently does not administer contributions to a pension scheme on behalf of individuals.

(l) Debtors

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

(m) 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 the 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. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. Expenses paid to the trustees in the year totalled £nil (2022: £nil).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	
	Year Ended 31 December 2023	Year Ended 31 December 2023	Year Ended 31 December 2023	Year Ended 31 December 2022
	£	£	£	
Donations Received	3,526	-	3,526	1,700
	3,526	-	3,526	1,700

4. Expenditure

	Relief of Poverty £	Year Ended 31 December 2023 £	Year Ended 31 December 2022
Expenditure on charitable activities:			
Welfare Resources	3,108	3,108	2,335
Postage	59	59	-
Governance	84	84	84
	<u>3,251</u>	<u>3,251</u>	<u>2,419</u>
	<u>3,251</u>	<u>3,251</u>	<u>2,419</u>

5. Analysis of expenditure on charitable activities

As per note 4.

6. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2023	Basis of apportionment type of expense
Accountancy Fees	-	84	84	
	-	84	84	

7. Independent Examiner Fees

	Year Ended 31 December 2023 £	Year Ended 31 December 2022
Independent examination fees	84	84
	<u>84</u>	<u>84</u>

8. Creditors: amounts falling due within one year

	Year Ended 31 December 2023 £	Year Ended 31 December 2022
Creditors	372	288
Accruals	84	84
	<u>456</u>	<u>372</u>

9. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 31 December 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£
General Fund	1,084	3,526	(3,251)	-	1,359
	<u>1,084</u>	<u>3,526</u>	<u>(3,251)</u>	<u>-</u>	<u>1,359</u>

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves" after allowing for all designated funds

10. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total 2023
	£	£	£
Cash at bank and in hand	1,815	-	1,815
Other net current assets/(liabilities)	(456)	-	(456)
Total	<u>1,359</u>	<u>-</u>	<u>1,359</u>

11. Financial Instruments

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

Traditional Income and Expenditure Account
(for management purposes only)

	Year Ended 31 December 2023 £	Year Ended 31 December 2022 £
Income		
Donations	3,526	1,700
Total Income	3,526	1,700
Expenditure		
Welfare Resources	3,108	2,335
Postage	59	-
Accountancy Fees	84	84
Total Expenditure	3,251	2,419
Surplus/(deficit for year)	275	(719)