

CARITAS DIOCESE OF SHREWSBURY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

CARITAS DIOCESE OF SHREWSBURY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rt Rev Mark Davies (Chair) Mrs Carol Lawrence Mrs Christine Smith Rev John Fegan
Charity number	1169317
Principal address	Caritas Diocese of Shrewsbury Wheatland Lane Wallasey Wirral Merseyside CH44 7ED
Independent examiner	Simon Evans FCA Lewis Evans Partnership LLP The Oaks 3 Village Road West Kirby Wirral CH48 3JN

CARITAS DIOCESE OF SHREWSBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

Objectives:

The charity's objects are to further the general charitable works of the Roman Catholic church in accordance with its teaching both in the Diocese of Shrewsbury and elsewhere in the United Kingdom in particular, but not exclusively, by providing services and facilities for the relief of poverty and suffering, the advancement of education, the promotion of social justice including the advancement of human rights and the promotion of religious or racial harmony and other charitable acts which promote the development of individuals and communities for the public benefit, for the benefit of people of all faiths and none.

Aims and Activities:

The charity's activities are directed to children and young people without the support of families and in need, children, and young people at risk. In addition to children and young people, the charity also aids people with disabilities, the aged, the vulnerable and individuals, families, communities and groups who are in need.

Currently the charity has bases in Wirral, Shrewsbury, Crewe and Wythenshawe where it carries out these activities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Use of volunteers:

Volunteers provide much valued additional support and capacity enabling the charity to deliver its aims. During the period volunteers were used to support the work of the Hope Foodbank, our community projects, support for refugees and people seeking asylum, family support work and the general work of Caritas.

Cost of Living Crisis:

The UK remains locked in a "Cost-of-Living" crisis, with high energy prices and the knock-on effect in the supply of basic foods, whilst inflation nears the government's target of 2%, interest rates are likely to remain at a higher level for the foreseeable future. It is recognised that this will place pressure on the Charity to raise income through donations, but there will be an added pressure as the need for our support to vulnerable families.

Achievements and performance

As we reflect within this Trustee Report on the current financial statements and the successes and challenges of Caritas Shrewsbury for 2023-24 and beyond, we can feel rewarded that our work is making a difference to the communities we serve, but conscious of many more families that we cannot reach at this moment in time.

The third sector as a whole faces continued challenges around raising additional funds as we grapple to support a greater number of people that are struggling with mental health issues and/or trying to balance their finances as the cost of living crisis continues to force families into difficult decisions, particularly in areas of existing high deprivation where the gap in funding opportunities feels significantly greater than our previous experiences.

Caritas Shrewsbury has continued to develop its reach, with new Stronger Together groups in Wirral and Shrewsbury, a monthly SEN Den in Wythenshawe, to fully establishing our St Mary's Caritas Centre in Crewe, demonstrate that every pound raised makes a positive impact in local communities and we are extremely grateful to everyone that supports our mission either through funding or volunteering.

CARITAS DIOCESE OF SHREWSBURY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Schools Support:

Our schools support programme, is built to support students and their families through challenging times and deals with issues around bereavement and loss, domestic violence, anxiety, anger management, family breakdown, emotional and mental health wellbeing, mediation work and counselling.

Impact in School

"The support and work provided by Caritas is excellent. Parents, students and staff state that the support worker is always professional, highly organised and approachable. The support that she offers our families is invaluable. It has a positive impact on a range of aspects of our students and families lives ultimately improving their overall wellbeing in school, attendance and of course progress. She acts as the bridge that connects any breakdowns between parents and students and then feeds this information back to staff effectively to ensure the best support is put in place for the child at school. This service is a must."

Head Teacher- St Anselms College – Wirral

A highly valued resource by the schools and a classic example of the funding pressures increasing around the services provided by our Schools Support Programme, which is principally funded by schools, but extends to the wider family of pupils. As school budgets remain highly challenging as cost pressures accelerate against funding restrictions, we know that the need exists and grows in the background for this support and we operate this programme at a large deficit with existing funding not fully covering the direct costs of operation.

The program has within the period of these statements supported

- 11 Schools
- 119 Children worked with
- 165 Parents
- 139 Siblings

Community Support:

Stronger Together Groups

238 Adults / 266 Children

Our third Stronger Together group opened in August 2023 and our fourth in January 2024. The Stronger Together group is unique as we have an open-door policy for those who need a safe space to share their thoughts and feelings. Participants benefit from our inclusive, non-judgmental, and welcoming approach. The groups are organised with a focus on accessibility so that barriers around the cost and time it takes to travel are overcome.

Funding and future development:

Two groups are funded from money received through the Early Help Alliance, and we have been successful with two small funding bids from Elizabeth Rathbone and Eleanor Rathbone for the latest groups.

We have identified additional venues for inter-generational groups and are looking for funding to support the costs of running these groups.

Early Help Alliance:

Parenting Groups

- 9 Parenting Groups, Wirral
- 51 Parents/Carers attended our Parenting Groups, Wirral

Bereavement & Loss

- 7 People attended our first Bereavement Group
- 28 People supported via Listening Ear 5 Adults / 23 Children
- 4 Loss & Support Groups in 2 schools

CARITAS DIOCESE OF SHREWSBURY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

After the success of our first group, we are running a second Bereavement Group, with six confirmed clients attending. The last group was successful as it helped facilitate clients sharing their grief, creating bonds and resilience.

CARITAS Counselling Service:

The counselling service has offered support to 108 clients (mostly adults but also some young people) in Wirral and Shrewsbury. We are now offering new therapeutic approaches as one of our counsellors has been trained in Clinical Hypnotherapy and Rewind Therapy, both proven to greatly reduce symptoms of anxiety, depression, trauma, and PTSD.

Clients have found having a choice of the type of therapy beneficial, empowering them from the beginning and the feedback states it has improved, sometimes relieved their symptoms, and improved their quality of life. A lot of the clients refer into to us through word of mouth and the positive experiences of previous clients.

With the increase in referrals our waiting list has also increased.

We understand that mental health services nationwide are overwhelmed, and we are seeing more clients referred through other agencies whose sessions are being cut short before they have resolved their issues, such as NHS and local councils especially in cases of Domestic Violence.

A high number of the clients that are coming through are presenting with more complex mental health issues, meaning it is not always possible to complete the counselling in the typical 12 sessions and in-line with the BACP ethical framework. We are unable to assign these more complex clients to our student placement counsellors as it would be unsafe for both counsellor and client. This means that the Counselling Coordinator and the counsellor based in Wirral have to add these more complex clients to their lists, often supporting clients virtually due to location.

Funding and future development:

There is a significant demand for mental health support nationwide with many resources oversubscribed and already long waiting lists increasing exponentially, we have recently secured £10,000 from Wirral Council Step Up Fund for counselling those involved in Domestic Violence and a further £5,000 for training.

We are offering placements to higher level students to alleviate some pressure off the paid counsellors to empower a better understanding of our overall need to identify funding requirements to bridge some of the gap in resources.

Regardless of our understanding it is clear that a significant increase in funding for this area is desperate if we are to achieve any meaningful inroads to the problem.

St. Mary's CARITAS Centre, Crewe:

The Centre has continued to grow after the successful launch in January 2023, with more groups coming into the centre LATH have partnered with us since we opened and over the last twelve months, they have delivered 300 hours of drop-in provision for those experiencing homelessness and other vulnerable people. 137 individuals have accessed the service for food, drinks, and a warm space where volunteers offer support, advice, and encouragement to get involved in community activities. There are 20 LATH volunteers who gave more than 3,000 hours over the year. Development of Caritas led projects such as the family activity sessions and Incredible Edible.

Regular sessions

- 50 Irish Dance School sessions – average attendance 60/week
- 37 Funky Choir sessions – average attendance 80/week
- 37 Crewe Chess Club meetings – average attendance 50/week
- 28 dementia cafe sessions – average attendance 20/week
- 24 Adventure Gamers meetings – average attendance 20/week
- 18 three-hour Family, Food and Fun Sessions
- 50 hours of relationship counselling provided by Marriage Care
- 36 hours of bereavement support provided by Dove
- 13 hours of employment support for refugees provided by Maximus
- Weekly church groups – average attendance 150/week

CARITAS DIOCESE OF SHREWSBURY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Funding

- 103 hours of free room hire have been possible thanks to Cheshire East Council funding for grassroots community groups including Activity sessions for young people run by the local police and Motherwell Engagement meetings with Afghan and East Timor communities, English language support for the Polish community.
- Funding has been secured to launch a Community Fridge in June 2024 to reduce food waste and build community connections. Links have been established with other local Community Fridges, allotments, the food bank, community supermarket and food suppliers.
- Secured funding Incredible Edible and development of our outside green space to construct 5 raised beds and plant fruit, vegetables, and herbs.
- Cheshire Wildlife Trust and the Coop approached us to install a bench on the site decorated in a design by a local school pupil. Set up a wormery to compost kitchen waste. Worked with Cheshire Wildlife Trust to plant a food hedge with volunteers from local businesses.

St Aidan's CARITAS Centre – Wythenshawe:

SEND Together

"It's the only place I can go where my child doesn't have to mask her special needs. She can just be her authentic self!"

- 43 families supported
- 34 different parents or carers access the weekly group
- 44 children with additional needs took part in activities

12 mothers and 1 carer from the group have been engaged in campaigning on SEND issues as part of the Women of Wythenshawe project and with Greater Manchester Citizens.

The new monthly SEN Den has been hugely popular. Numbers have had to be limited since a peak of 23 parents/carers and 31 children last October. 41 families accessed the SEN Den at least once during the year. The group has worked hard to create a sensory room which has helped provide a quiet space for children and is a much needed addition to the support on offer. During the school holidays the group also organise family events or trips - last summer 25 children enjoyed visiting Knowsley Safari Park.

The Hope Foodbank

- 348 food parcels or vouchers distributed = 2,634 days of meals.
- 438 Adults Supported
- 440 Children Supported
- 14 families gained specialised support regarding debt, benefits or housing issues.
- 5 adults with additional needs or disabilities supported to build confidence and learn new skills through volunteering.

MEND Minds

MEND Minds is a support group to help promote wellbeing for men, engaging 13 men this year. One member has become motivated to give up alcohol through the group. This father of three is now in a rehabilitation unit and has begun the journey of attempting to live a life free from alcohol. He recently reaching the milestone of 100 days of sobriety. The group also celebrated a member who has been free from addictions for 25 years. It is men like this who provide motivation for other men who have similar challenges.

"I wouldn't have known what I would have done had I not found the support of the group. The group helped me through the darkest of days."

CARITAS DIOCESE OF SHREWSBURY

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CARITAS DIOCESE OF SHREWSBURY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The Well Project

The Well Project provides a safe space for advice, support and friendship for people who are seeking asylum and refugees. English learners gain confidence using the language helping them socialise and integrate in the community. The Well Women group gives women the chance to lead and flourish. Some highlights from our partnerships and activities this year:

- 96 hours of ESOL Training
- 20 ESOL students every week
- 66% of attendees attended more than half of the sessions
- 12 qualified and dedicated ESOL volunteers
- Working with other groups in the area as part of the Women of Wythenshawe project Work with Saheli to deliver sewing sessions
- Holiday activities for children
- Trips such as the women's group trip to a Whitworth Gallery exhibition
- Solving problems preventing people attending sessions resulting in increased participation
- Conversational English classes (ESOL)

"I'm so impressed with how organised the Well Project is, both ESOL and women's group. We have benefited a lot our language is way better and we made good relations with other service users and friendships."

Hotel Work

- 26 Different charities providing support
- 1750 Donation requests
- 6000 Meals distributed during Ramadan
- 474 Gifts distributed during Christmas and Eid

Our work coordinating support for people seeking asylum living in hotels in Manchester continued to grow and develop this year. It was a very challenging time for everyone involved, not least the residents, but the success was a result of working together with such a wide range of organisations including the council, schools, the NHS and so many charities. Collaboration was essential and included generous donations of:

- Weekly bus tickets helping families get children to school
- 600 SIM cards and 145 phones
- 150 Tesco vouchers
- Clothing and shoes supplied weekly
- 480 New Balance backpacks for children to start the school year

Highlights from the wide range of events organised to give residents something to do and support their wellbeing included school activity days, a Refugee Week party for children and Christmas and Eid celebrations.

Shrewsbury:

Currently our activity in Shrewsbury is being funded from our own reserves as we build up activity and identify the needs of the communities, and have partnered with the Council to run a parenting group which has benefited 5 families and their wider support network, in addition to this activity we have delivered:

- 18 Referrals to our Service
- 24 People helped during the Drop-In events
- 21 People attended the Stronger Together Group
- 34 Adults benefitted from counselling
- Support Educational Health Care Plans
- Successfully supported parents to apply for accommodation for their child after prison release
- Supermarket vouchers given to those in need

As we identify the needs of the community we will also need to identify appropriate funding and or partnerships to continue these activities for future benefit.

CARITAS DIOCESE OF SHREWSBURY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Appeals & Crisis Grants:

The Caritas at Christmas Appeal

- 117 Families helped (166 Adults, 235 Children)

Wirral Council Crisis Grants

- Helped 198 Families (222 Adults and 375 Children)

Financial review

Following from our introduction, it is widely acknowledged that since the pandemic, fundraising has become much more challenging, yet the need for support within communities is accelerating. Consequently more charities are applying for diminishing funding pots, meaning applications to those funds are vastly oversubscribed as much as 3000% from historical norms, in addition greater restrictions are being applied in eligibility criteria.

The charity is delivering a significant social return on investment over a wide range of services as demonstrated throughout a summary of our delivery activities.

The charity has generated £653k of income mainly through donations and activity funding (2023: £746k) a reduction of 12% on the previous financial period.

Expenditure has also grown 11.5% to £750k (2023: £673k), with most of the increase in cost being covered from the utilisation of unrestricted reserves delivering new projects and covering shortfalls of funding on existing projects.

Reserves

Whilst the Charity has performed well in respect of its core activities, the increase in demand and consequently cost have contracted the unrestricted reserves to £225k (2023: £308k), a reduction of 27%.

The reserves policy of the Charity is to have sufficient reserves to cover between three and six months of full operating costs as scheduled by our budget documents. We anticipate those to be between £150k and £310k, and currently there are sufficient reserves to fulfilled that policy.

Risk Management

The Trustees have in place a risk management process to access risks to which the Charity is exposed, those relating to operational and financial risk. This involves assessing the likelihood and potential impact of occurrence and identifying means of mitigation. Financial risks to the Charity have been highlighted throughout the trustee report, operational risks to safeguarding children and vulnerable adults are reviewed and updated every year and have been tested by external review through local authority bodies throughout the Charity's work.

Future Plans

Our 2025 plans will need to respond to the ongoing impact of the cost-of-living crisis and the developments likely under a new government. The next year's priorities are:

- Developing the range, reach and impact of our support and services for families and communities across the Diocese particularly through our diversity of partnership work across the voluntary, public, and business sectors.
- Continuing to expand our counselling service with students in more of our offices/centres.
- Expanding the team and local partnerships at St. Mary's Caritas Centre in Crewe now that it is fully established.
- Using our voice to speak up for social justice. Maintaining our commitment to coalition work, especially the Caritas Social Action Network, Let's End Poverty, End Child Poverty and Together with Refugees.
- Improving our communications to promote Caritas.

CARITAS DIOCESE OF SHREWSBURY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The charity is a Charitable Incorporated Organisation governed by a constitution. The affairs of the Charity are governed by the Trustees under the chairmanship of the Bishop. All Trustees are appointed and removed in accordance with the constitution. The Board consists of two clergy and four laity of the faithful. The clergy Trustees are appointed for their expertise in parochial, spiritual and pastoral matters. The lay Trustees are selected for their skills and experience in charities, business, management and property. Further lay trustees would be chosen to match any perceived skill requirement. New Trustees are provided with the terms of reference and a pack of information relating to the constitution, governance and operation of the Trust.

The trustees who served during the year were:

Rt Rev Mark Davies (Chair)

Mrs Carol Lawrence

Mrs Anne McMullan

(Resigned 29 April 2024)

Canon Philip Moor

(Resigned 2 October 2024)

Mrs Christine Smith

Rev John Fegan

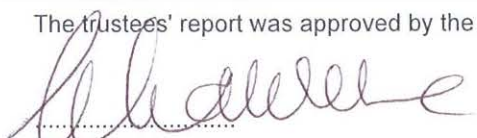
If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

The trustees meet on a quarterly basis, with day-to-day management of the charity being delegated to the Chief Executive, Ben Gilchrist. Between meetings, Mr Gilchrist has regular support from one of the trustees, who provides financial expertise and support. In order to ensure that the Trustees have the necessary up to date knowledge to govern the Charity, the Chair of Trustees is to instigate a programme of trustee training, delivered by suitably qualified and experienced individuals.

Connected Charity:

The Bishop of the Diocese is Chair of Shrewsbury Roman Catholic Diocesan Trust charity number 234025 and the Council of Management of The Catholic Children's Society (Shrewsbury Diocese) Incorporated, charity number 509793, company number 01400367. Caritas acquired most of the assets and undertakings of the Catholic Children's Society in December 2016 when it began to operate. Both charities have the use of property belonging to the Diocese of Shrewsbury for which no charge is made.

The trustees' report was approved by the Board of Trustees.



Mrs Carol Lawrence

Trustee

Dated: 18/11/24

CARITAS DIOCESE OF SHREWSBURY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CARITAS DIOCESE OF SHREWSBURY

I report to the trustees on my examination of the financial statements of Caritas Diocese of Shrewsbury (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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 ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.



Simon Evans FCA
Lewis Evans Partnership LLP
The Oaks
3 Village Road
West Kirby
Wirral
CH48 3JN

Dated: 20/12/2024

CARITAS DIOCESE OF SHREWSBURY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	3	220,995	212,587	433,582	313,373	201,109	514,482
Charitable activities	4	109,359	78,059	187,418	147,150	72,221	219,371
Investments	5	6,519	-	6,519	288	-	288
Other income	6	25,725	-	25,725	11,954	-	11,954
Total income		362,598	290,646	653,244	472,765	273,330	746,095
Expenditure on:							
Raising funds	7	21,707	-	21,707	12,183	-	12,183
Charitable activities	8	408,210	320,292	728,502	411,977	248,570	660,547
Total expenditure		429,917	320,292	750,209	424,160	248,570	672,730
Net income/(expenditure)		(67,319)	(29,646)	(96,965)	48,605	24,760	73,365
Transfers between funds		(15,233)	15,233	-	(12,378)	12,378	-
Net movement in funds		(82,552)	(14,413)	(96,965)	36,227	37,138	73,365
Reconciliation of funds:							
Fund balances at 1 April 2023		307,546	627,103	934,649	271,319	589,965	861,284
Fund balances at 31 March 2024		224,994	612,690	837,684	307,546	627,103	934,649

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CARITAS DIOCESE OF SHREWSBURY

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	14		532,392		546,478
Current assets					
Debtors	15	14,827		39,582	
Cash at bank and in hand		392,797		469,566	
			407,624		509,148
Creditors: amounts falling due within one year	16	102,332		120,977	
Net current assets			305,292		388,171
Total assets less current liabilities			837,684		934,649
The funds of the charity					
Restricted income funds	18	612,690		627,103	
Unrestricted funds		224,994		307,546	
			837,684		934,649

The financial statements were approved by the trustees on 18/11/24

Mrs Carol Lawrence
Trustee

CARITAS DIOCESE OF SHREWSBURY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(79,308)		86,828
Investing activities					
Purchase of tangible fixed assets		(4,545)		(279,434)	
Proceeds from disposal of tangible fixed assets		565		-	
Investment income received		6,519		288	
Net cash generated from/(used in) investing activities			2,539		(279,146)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(76,769)		(192,318)
Cash and cash equivalents at beginning of year			469,566		661,884
Cash and cash equivalents at end of year			392,797		469,566

CARITAS DIOCESE OF SHREWSBURY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Caritas Diocese of Shrewsbury is a Charitable Incorporated Organisation ('CIO') registered in England and Wales and the governing constitution is dated 22 September 2016. The address is Caritas Diocese of Shrewsbury, Wheatland Lane, Wallasey, Wirral, Merseyside CH44 7ED.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income derived from activity and grants is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CARITAS DIOCESE OF SHREWSBURY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 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.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	33% on cost
Office equipment	33% on cost
Functional property	3% on cost
Building alterations	8% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CARITAS DIOCESE OF SHREWSBURY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	64,295	-	64,295	63,373	-	63,373
Legacies receivable	6,700	-	6,700	5,000	-	5,000
Grants receivable	150,000	212,587	362,587	245,000	201,109	446,109
	<u>220,995</u>	<u>212,587</u>	<u>433,582</u>	<u>313,373</u>	<u>201,109</u>	<u>514,482</u>

CARITAS DIOCESE OF SHREWSBURY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies

(Continued)

Donations and gifts

Parish Collections	2,579	-	2,579	2,768	-	2,768
Caritas at Christmas	10,699	-	10,699	13,174	-	13,174
Good Shepherd	11,833	-	11,833	12,840	-	12,840
Crib Offerings	12,787	-	12,787	5,436	-	5,436
Collection Boxes	5,472	-	5,472	7,616	-	7,616
Donations	20,925	-	20,925	21,539	-	21,539
	<u>64,295</u>	<u>-</u>	<u>64,295</u>	<u>63,373</u>	<u>-</u>	<u>63,373</u>

Grants receivable for core activities

Our Mission Together	150,000	-	150,000	200,000	-	200,000
Community Support Fund						
- Winter Support	-	16,570	16,570	20,000	-	20,000
Afghan Refugee -						
Bridging Hotels	-	78,016	78,016	-	132,028	132,028
SENSitive	-	4,725	4,725	-	23,034	23,034
Smallwood WOW	-	18,156	18,156	-	9,750	9,750
Refugee Support - Well						
Project	-	43,550	43,550	-	21,725	21,725
Garfield Weston	-	-	-	25,000	-	25,000
Community Projects	-	47,970	47,970	-	14,572	14,572
Mend Minds	-	3,600	3,600	-	-	-
	<u>150,000</u>	<u>212,587</u>	<u>362,587</u>	<u>245,000</u>	<u>201,109</u>	<u>446,109</u>

Our Mission Together – Support from the Diocese of Shrewsbury

Garfield Weston – Grant to support core costs.

Wirral BC provided £16,570 to support families during the Christmas period with the cost of food.

Community Projects - restricted funds to deliver support across the Diocese of Shrewsbury.

SENSitive Group income – The SENSitive Support and Campaign Group is a group of parents and carers with children with special educational needs.

Smallwood WOW Trust - £18,156 to cover staffing cost, overheads and activities for the Well project supporting refugees for mental wellbeing support and SENSitive support and campaign group.

Refugee Projects:

Well Project Funds received to support staff costs, refugees and people seeking asylum to help them integrate into the community and their mental well-being.

Afghan Refugees – restricted funds to provide support to a particular group of asylum seekers by offering help to integrate into the community and gave people the confidence to build their new life here in England.

CARITAS DIOCESE OF SHREWSBURY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
School Support						
Income for services provided	-	77,416	77,416	-	72,221	72,221
Early Help Action Team						
Income for services provided	108,662	-	108,662	147,150	-	147,150
Other Project Income						
Other income	697	643	1,340	-	-	-
	<u>109,359</u>	<u>78,059</u>	<u>187,418</u>	<u>147,150</u>	<u>72,221</u>	<u>219,371</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>6,519</u>	<u>288</u>

6 Other income

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Room hire	<u>25,725</u>	<u>11,954</u>

CARITAS DIOCESE OF SHREWSBURY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Raising funds

	2024	2023
	£	£
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	7,218	5,713
Other fundraising costs	2,858	1,051
Staff costs	11,631	5,419
Fundraising and publicity	21,707	12,183
	<u>21,707</u>	<u>12,183</u>

8 Charitable activities

	2024	2023
	£	£
Staff costs	306,083	277,189
Volunteer expenses	295	430
Support Officer staff recharges from The Catholic Children's Society	34,733	29,664
Welfare activity	147,939	126,699
	489,050	433,982
Share of support costs (see note 10)	235,492	222,965
Share of governance costs (see note 10)	3,960	3,600
	728,502	660,547
Analysis by fund		
Unrestricted funds - general	408,210	
Restricted funds	320,292	
	728,502	
For the year ended 31 March 2023		
Unrestricted funds - general		411,977
Restricted funds		248,570
		660,547

CARITAS DIOCESE OF SHREWSBURY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Description of charitable activities

Schools Service

Our help is far reaching, as by working with children in schools and their parent/s or carers at home we are able to help the whole family, in some cases extended family too. This takes the pressure off schools, assisting with outcomes that are more positive for all involved.

A school may ask us to provide listening ear support to one child they feel is struggling emotionally in class only for us to find through our own assessment and engagement, that there's more going on behind the scenes at home, for example:

- School Refusal - EBSA (Emotionally Based School Avoidance)
- Domestic Violence
- Bereavement
- Financial hardship
- Disability
- Illness
- Separation/Divorce
- Relationship breakdown
- Undiagnosed ADHD
- Autism
- Health conditions
- Drug or alcohol dependency
- Hospitalisations

This helps parents to develop their own coping skills, enabling them to move forward and reach goals, empowering rather than rescuing them. Building upon their confidence and self-esteem, giving them courage to take a lead and move forward themselves.

Parenting Programmes

Parenting Programmes help adults to understand and manage feelings/behaviours, enabling them to become more positive and nurturing in their relationships with children and each other. It encourages an approach to relationships that gives children and adults of all ages, an emotionally healthy start for their lives and learning. As a community support service, the team at Caritas facilitate parenting groups and if needed, work on a one-to-one basis for those parents who cannot attend a group. Caritas are inclusive and classes are open to all.

Early Help Service

Families come into our Early Help Service for a wide range of reasons, including;

- Sexual abuse
- Child mental health
- Parent mental health
- Child with Special Educational Needs and Disabilities
- Managing behaviour
- Non-school attendance
- Neglect
- Parental conflict
- Housing and financial difficulties
- Criminal exploitation
- Anti-social behaviour
- Domestic abuse

CARITAS DIOCESE OF SHREWSBURY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Description of charitable activities

(Continued)

Counselling Service

As we are coming out of lockdown Caritas have noted an uptake in referrals with clients suffering with more severe mental health issues, this is due in part, to the isolation some individuals have had to endure, they have been given time on their own to reflect on their own stories and analyse the various traumas they have suffered through their lives, which has only helped to increase anxieties and feelings of trauma. Caritas' Cognitive Behavioural Therapy (CBT) therapist has noted an increasing number of clients who are self-harming and have attempted suicide.

Bereavement & Loss – Listening Service

We offer a listening ear without judgement immediately after loss or bereavement. To open up to others and let them in and talk about their struggles can be very scary so we provide a safe place where clients can talk freely about their fears and worries. Grief is recognised as a process and range of emotions people go through as they gradually adjust to their loss. Feelings of grief also happen regarding other types of loss such as the end of relationships, the loss of a job, moving house to a new area or decline in physical and mental health of someone you love.

Refugees and People Seeking Asylum

Our English classes have been running online and face-to-face at the St. Aidan's Centre with referrals from partner organisations. ESOL classes are supported by an amazing and dedicated group of volunteers who deliver two-hour sessions every week.

Afghanistan Refugee Support Project

Support for refugees and people seeking asylum, including those housed in publicly commissioned "hotel" accommodation. Advice, signposting, education, peer support groups, provision of life's basics. We are seeking an activities to enable the specialist delivery of the work that has supported residents in the hotels to date by our core partners Mustard Tree, Manchester Women's Aid, City of Sanctuary and MRSN. This will focus particularly on resident's mental health and wellbeing.

VCSE Hotel Lead Organisation (HLO) role

- Day to day liaison with hotels
- Needs assessment of individuals in hotels
- Provide or source support / items from VCSE locally and across Greater Manchester
- Act as point of contact for hotel team, local authority, local NHS and Greater Manchester VCSE
- Attend hotel and Greater Manchester meetings to ensure up to date with issues, occupancy and needs
- Ensure support is culturally appropriate

CARITAS DIOCESE OF SHREWSBURY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10 Support costs allocated to activities

	2024 £	2023 £
Staff costs	94,199	100,042
Depreciation	18,066	11,880
Support salary costs recharged from The Catholic Children's Society	36,969	30,469
Travel and subsistence	7,542	9,891
Other staff costs	(1,335)	2,219
Rent, rates and utilities	28,018	21,701
Repairs and maintenance	10,625	9,216
Other building and office costs	15,796	9,853
Computer and IT costs	9,684	8,522
Telephone costs	6,304	7,415
Printing, postage and stationery	5,032	3,804
Other support costs	4,592	7,953
Governance costs	3,960	3,600
	<u>239,452</u>	<u>226,565</u>
Analysed between:		
Charitable activities	<u>239,452</u>	<u>226,565</u>
	2024	2023
	£	£
Governance costs comprise:		
Independent examination fees	1,980	1,800
Accountancy	1,980	1,800
	<u>3,960</u>	<u>3,600</u>

All support costs have been allocated to charitable activities as they are incurred to support and further our core charitable activities.

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Charitable activities	<u>16</u>	<u>14</u>

CARITAS DIOCESE OF SHREWSBURY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Employees

(Continued)

Employment costs	2024 £	2023 £
Wages and salaries	398,305	368,725
Social security costs	9,594	9,909
Other pension costs	4,014	4,016
	<u>411,913</u>	<u>382,650</u>

Two employees of The Catholic Children's Society (Shrewsbury Diocese) Inc are seconded to Caritas.

In addition to the direct employment costs above, there were recharges of £71,702 (2023: £60,133) during the period from The Catholic Children's Society (Shrewsbury Diocese) Inc in respect of the staff seconded to Caritas. Of this amount, £34,733 (2023: £29,664) is included in charitable activities (see note 8) and £36,969 (2023: £30,469) is included support costs.

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,001 to £70,000	<u>1</u>	<u>1</u>

Remuneration of key management personnel

The remuneration of key management personnel, excluding employer pension contributions, is as follows.

	2024 £	2023 £
Aggregate compensation	<u>112,067</u>	<u>107,916</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

CARITAS DIOCESE OF SHREWSBURY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Functional property £	Building alterations £	Total £
Cost					
At 1 April 2023	19,331	28,964	545,120	1,404	594,819
Additions	2,131	2,414	-	-	4,545
Disposals	-	(700)	-	-	(700)
At 31 March 2024	21,462	30,678	545,120	1,404	598,664
Depreciation and impairment					
At 1 April 2023	15,507	25,991	6,814	29	48,341
Depreciation charged in the year	1,876	2,484	13,628	117	18,105
Eliminated in respect of disposals	-	(174)	-	-	(174)
At 31 March 2024	17,383	28,301	20,442	146	66,272
Carrying amount					
At 31 March 2024	4,079	2,377	524,678	1,258	532,392
At 31 March 2023	3,824	2,973	538,306	1,375	546,478

During the prior year the Charity completed the construction of its functional property at St Mary's – Crewe. This project was completed in conjunction with funds from the Diocese of Shrewsbury, and funds received from the Denise Coates Foundation. The final total cost of the build was £803,604, with Caritas contributing £545,120. The property is built on Parish Land and has shared ownership due to restrictions. A trust deed will be written between the two parties to formalise the relationship.

15 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	10,228	31,463
Prepayments and accrued income	4,599	8,119
	14,827	39,582

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	9,714	9,941
Deferred income	34,473	61,063
Other creditors	44,434	43,452
Accruals	13,711	6,521
	102,332	120,977

CARITAS DIOCESE OF SHREWSBURY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £4,014 (2023 - £4,016).

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
School Support	-	77,416	(72,538)	(4,878)	-
Crewe Caritas Centre Project	535,711	-	(13,628)	-	522,083
Wythenshawe - Redecoration	1,334	-	-	-	1,334
Refugee Support (Well Project)	12,231	44,193	(57,168)	744	-
Afghan Refugee Support	47,567	78,016	(61,801)	(5,274)	58,508
Smallwood - WOW	-	18,156	(15,852)	(2,304)	-
Community Projects - Wythenshawe	-	2,600	(11,890)	9,290	-
Community Projects - Mend Minds Wythenshawe	4,147	3,600	(1,024)	-	6,723
Community Projects - SENSitive Wythenshawe	23,931	4,725	(4,614)	-	24,042
Community Projects - Wirral	-	30,000	(46,254)	16,254	-
Community Projects - Crewe	2,182	15,370	(18,772)	1,220	-
Community Projects - Shrewsbury	-	-	(751)	751	-
Winter Support Fund - Wirral Council	-	16,570	(16,000)	(570)	-
	<u>627,103</u>	<u>290,646</u>	<u>(320,292)</u>	<u>15,233</u>	<u>612,690</u>

CARITAS DIOCESE OF SHREWSBURY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

(Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
School Support	-	72,221	(72,704)	483	-
Crewe Caritas Centre Project	542,525	-	(6,814)	-	535,711
Wythenshawe - Redecoration	1,334	-	-	-	1,334
Refugee Support (Well Project)	13,340	21,725	(22,834)	-	12,231
Afghan Refugee Support	-	132,028	(84,461)	-	47,567
Smallwood - WOW	-	9,750	(7,781)	(1,969)	-
Gubay Crisis Fund	-	-	6	(6)	-
Community Projects - Wythenshawe	503	2,813	(8,465)	5,149	-
Community Projects - Mend Minds Wythenshawe	5,807	300	(1,310)	(650)	4,147
Community Projects - SENSitive Wythenshawe	3,725	23,034	(2,828)	-	23,931
Community Projects - Wirral	22,731	-	(31,329)	8,598	-
Community Projects - Crewe	-	11,459	(9,277)	-	2,182
Community Projects - Shrewsbury	-	-	(594)	594	-
Carers Together - Wythenshawe	-	-	(4)	4	-
Charity Resilience Fund - Wirral	-	-	(175)	175	-
	<u>589,965</u>	<u>273,330</u>	<u>(248,570)</u>	<u>12,378</u>	<u>627,103</u>

CARITAS DIOCESE OF SHREWSBURY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

(Continued)

The Charity operates on specific objectives and raises funds to support those works within communities across the geography of the Diocese of Shrewsbury. The restricted funds have been broken into sections and details of supporting funding bodies are itemised below:

Funds received relating to our school support services are treated as restricted, they include a provision for direct activity and some overhead recovery.

Denise Coates Foundation – Crewe Caritas Centre – fund received to build a centre at St Mary's Church in Crewe. These funds now represent a restricted building being depreciated over reasonable life expectancy.

Refugee Support – Well Project – Funds received to support staff costs, refugees and people seeking asylum to help them integrate into the community and their mental well-being. Funding from Juiceworks Ltd £2,400, Manchester Migrant grant £5,000, Women of Wythenshawe (Smallwood Crisis) £1,350, Manchester Council £30,000 (support to access education), Step Change – Refugee Action £4,000 as main contributors to support this work.

Due to the continued troubles in Afghanistan and the collapse of the government and the need to continue supporting asylum seekers we received funds from Manchester Council of £78,016. These funds provided costs for staff and support for the Afghan refugees to help them to integrate into the community, access education and gave people the confidence to build a new life here in England.

Smallwood – Women of Wythenshawe Trust – Refugee project - SENSitive project - £18,156. This fund supports both projects to cover staffing cost, overheads and activities for the Well project supporting refugees mental health and wellbeing and the SENSitive group supports families and carers with children with Special Educational Needs and campaign to bring change.

Wirral Winter Household Grant: Supporting families and single people living on the Wirral in need as they try to balance their finances due to the increase in the cost of living. Wirral Borough Council granted us £16,570 to cover food costs and £570 towards staff costs in administering the referral process to access the grant.

Community Projects:

Community Projects across the Diocese of Shrewsbury – We have broken these activities into geographical areas, to help identify appropriate funders to achieve our objectives. To cover staffing costs and running a variety of activities/groups to empower people to build up their mental health and self-esteem so that they feel confident and more equipped to deal with life's challenges, including bereavement, loss and counselling. Support will also give roadmaps and information to other organisations that may be able to help.

Wythenshawe:

SENSitive Group income – The SENSitive Support and Campaign Group - a group of parents and carers with children with special educational needs with funding from Juiceworks Ltd £3,600. Mend Minds group support men who suffer with their mental health to build up their confidence and wellbeing. We received funding from Juiceworks Ltd. £3,600.

Crewe:

A variety of projects were set up at our Centre at St Mary's Crewe to support the local community to grow their own vegetables. The project gave people the opportunity to plan, prepare the area, and purchase a shed to store their equipment. A fridge was purchased to store food for community members to come and take when they need. The main contributors were Cheshire East Council, Forest School £2,140, Cheshire East Council, NHS £9,120, Hubbub £4,250 to cover staff and activity costs.

All other funding is currently derived from unrestricted funds for these community projects.

CARITAS DIOCESE OF SHREWSBURY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Community Support Fund	9,156	11,396	(7,636)	-	12,916
General funds	298,390	351,202	(422,281)	(15,233)	212,078
	<u>307,546</u>	<u>362,598</u>	<u>(429,917)</u>	<u>(15,233)</u>	<u>224,994</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Community Support Fund	12,181	33,174	(35,699)	(500)	9,156
Catholic Social Action	-	-	(250)	250	-
General funds	259,138	439,591	(388,211)	(12,128)	298,390
	<u>271,319</u>	<u>472,765</u>	<u>(424,160)</u>	<u>(12,378)</u>	<u>307,546</u>

The Community Support Fund – This fund is designed to support those most in need at the most demanding time of year.

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:			
Tangible assets	7,714	524,678	532,392
Current assets/(liabilities)	217,280	88,012	305,292
	<u>224,994</u>	<u>612,690</u>	<u>837,684</u>

CARITAS DIOCESE OF SHREWSBURY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

20 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Tangible assets	8,172	538,306	546,478
Current assets/(liabilities)	299,374	88,797	388,171
	<u>307,546</u>	<u>627,103</u>	<u>934,649</u>

21 Related party transactions

Transactions with related parties

	Seconded staff payments	
	2024 £	2023 £
Entities with control, joint control or significant influence over the company	71,702	60,133
	<u>71,702</u>	<u>60,133</u>

Staff secondment and other costs were recharged in the period from The Catholic Children's Society (Shrewsbury Diocese) Inc. Caritas has made direct salary and associated payments in respect of the seconded staff.

At the end of the period, a creditor of £34,335 (2023: £32,980) was due from the charity to The Catholic Children's Society (Shrewsbury Diocese) Inc.

The £150,000 (2023: £200,000) grant income received for Our Mission Together (see note 3) is from the Shrewsbury Roman Catholic Diocesan Trust, which is a related charity.

Short-term loan funding of £60,000 (2023: £50,000) has been provided to the Shrewsbury Roman Catholic Diocesan Trust during the year and £Nil (2023: £Nil) is included in debtors at the year-end. The loans were interest free and fully repaid prior to the year-end.

During the prior year the Charity completed the construction of its functional property at St Mary's – Crewe. This project was completed in conjunction with funds from the Diocese of Shrewsbury, and funds received from the Denise Coates Foundation. The final total cost of the build was £803,604, with Caritas contributing £545,120 and the Diocese £258,484. The property is built on Parish Land and has shared ownership due to restrictions. A trust deed will be written between the two parties to formalise the relationship.

CARITAS DIOCESE OF SHREWSBURY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

22	Cash generated from operations	2024	2023
		£	£
	(Deficit)/surplus for the year	(96,965)	73,365
	Adjustments for:		
	Investment income recognised in statement of financial activities	(6,519)	(288)
	Gain on disposal of tangible fixed assets	(39)	-
	Depreciation and impairment of tangible fixed assets	18,105	11,880
	Movements in working capital:		
	Decrease/(increase) in debtors	24,755	(28,930)
	Increase/(decrease) in creditors	7,945	(1,679)
	(Decrease)/increase in deferred income	(26,590)	32,480
	Cash (absorbed by)/generated from operations	(79,308)	86,828
23	Analysis of changes in net funds		

The charity had no material debt during the year.