



"Life felt hopeless and things kept getting worse. But this help has been amazing... it's brought smiles to my children's faces."

The Catholic Children's Society (Westminster)

Annual Report and Financial Statements

31 March 2024

Company Limited by Guarantee

Registration Number: 00085235 (England and Wales)

Charity Registration Number: 210920



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Reference and administrative details of the charity, its trustees and advisers

President	The Cardinal Archbishop of Westminster
Vice President	Archbishop John Wilson of Southwark
Board of Trustees	Fr Michael Daley (Chairman to 19.03.24) Fr David Reilly (Chairman from 11.06.24) Ben Andradi John Gibbs (Treasurer) Catherine Kerr Frances McCarthy Lucy McLynn (Vice Chair) John O'Donnell Anthony O'Halloran Maureen Roe Michael Tose
Chief Executive Officer and Secretary	Gregory Brister
Principal address and registered office	73 St Charles Square London W10 6EJ
Telephone	020 8969 5305
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Website	www.cathchild.org.uk
Company registration number	00085235 (England and Wales)
Charity registration number	210920
Hon. Medical Adviser	Dr Mary McHugh
Hon. Education Adviser	Peter Ward
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL

Reference and administrative details of the charity, its trustees and advisers

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Investment managers Charles Stanley & Co Limited
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EC2A 4AR

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46 Grosvenor Street
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20 Queen Street Place
London
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Surveyors Pinders Professional and Consultancy Services
Limited
Pinder House
Central Milton Keynes
MK9 1DS

The Catholic Children's Society (Westminster) ("CCS") is a registered charity offering a range of services for children and families in need. We are one of the largest providers of mental health services to schools in London. Through our 'Connect-Ed' services we provide early intervention counselling, play and creative arts therapies on-site in over 70 primary, secondary and special schools, helping to build children's resilience and improve their life chances. To complement this, we deliver specialist mental health training for hundreds of school staff and parents/carers each year. We also help disadvantaged children and families through our family centres and Crisis Funds. In addition, our Post Adoption and Aftercare Team supports adopted adults, adoptive parents and birth families who are seeking help and advice in relation to adoption, as well as those formerly in our care. Our services are provided for children and families of all faiths and none; our sole aim is to help those in greatest need so they can overcome the challenges they face and have hope of a brighter future.

ACHIEVEMENTS DURING THE YEAR

During 2023/24 CCS:

- ◆ Supported 12,151 individuals (an increase of over 27% compared to 2022/23)
- ◆ Worked with 77 schools to provide counselling and therapy services for pupils experiencing mental health difficulties, supporting 3,144 individuals (an increase of 7% compared to 2022/23).
- ◆ Provided food, gifts and other material support to a record 2,843 children and parents/carers experiencing severe hardship over Christmas, including women and children who had been trafficked (an increase of 16% compared to 2022/23).
- ◆ Significantly expanded our mental health training programme, helping 4,095 school staff, parents/carers and pupils develop new skills to support young people experiencing mental health issues (an 89% increase compared to 2022/23).
- ◆ Awarded emergency grants via our Crisis Funds to help 628 children and parents/carers who were facing a crisis in their lives, including families facing homelessness and fleeing domestic abuse (an increase of 32% compared to 2022/23).
- ◆ Successfully piloted a new 'Family Support Worker' project, offering more in-depth advice, support and signposting for families in crisis.
- ◆ Trained 394 staff from across 66 schools in the Rainbows Bereavement Support Programme, helping these schools provide early intervention support for pupils experiencing bereavement and loss (compared to 67 schools in 2022/23).
- ◆ Secured a five-year grant from the Royal Borough of Kensington and Chelsea (RBKC) to support our St Mark's Stay and Play, whilst scaling up the support we offer families (working with 472 individuals, a 44% increase compared to 2022/23).
- ◆ Provided our Post Adoption and Aftercare Service to 435 individuals (437 in 2022/23) with 95% of respondents to our survey rating the quality of the service as 'Outstanding'.

ACHIEVEMENTS DURING THE YEAR (CONTINUED)

- ◆ Achieved a rating of 'Outstanding' following Ofsted's inspection of our Post Adoption and Aftercare Service, which highlighted "an exceptional level of user satisfaction."
- ◆ For the first time, delivered services in every single deanery in the Diocese of Westminster, the Archdiocese of Southwark and the Diocese of Arundel & Brighton.

2023/24 has been another successful year for CCS. As the achievements listed above demonstrate, we have significantly expanded the reach of our services helping a record number of individuals. From offering immediate practical support via our Crisis Funds and Family Support Worker - through to our early years education and specialist mental health provision - our holistic services have been able to meet the needs of thousands of disadvantaged families.

Yet these numbers only tell part of the story. No less important is the quality of the support we offer. I was delighted our Post Adoption and Aftercare Service achieved a rating of 'Outstanding' from Ofsted. The award of a further five-year grant from RBKC to support our St Mark's Stay & Play also highlighted the vital importance of our early years work, helping to give children the best possible start in life.

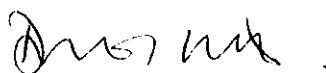
Ultimately it is the feedback from service users, some of which is included in this report, that is a true testament to the difference we can make. One mother said: "Life felt hopeless and things kept getting worse. But this help has been amazing... it's brought smiles to my children's faces."

This quote exemplifies what we strive to achieve; helping families when they have nowhere else to turn, letting them know they are not alone and giving them the tools to forge a better future.

The impact we have had provides a real sense of hope and optimism; but it is also a call to action. We know there are many more children and families facing real challenges who cannot access the support they need. We are determined to continue to develop and expand our work to help them.

Very sadly in March 2024 the CCS Chairman, Father Michael Daley, passed away following a short illness. Father Michael was a humble and gentle man who was truly committed to the work of CCS. His significant contribution will not be forgotten. In his last annual report, Father Michael emphasised our commitment to ensuring "the wellbeing of children and families is at the heart of all we do". As I take on my new role as Chairman I look forward to working with my fellow trustees and CCS staff to honour his memory by staying true to this mission.

I am also very aware that none of our achievements would be possible without the generous support of individuals, schools, parishes and funders for which I am extremely grateful. I hope this report is encouraging and shows just what a difference we can all make, working together to promote the common good.



Father David Reilly
Chairman

INTRODUCTION

The trustees, who are the directors for the purposes of company law, present their statutory report, including the Strategic Report, together with the financial statements of The Catholic Children's Society (Westminster) ("CCS") for the year ended 31 March 2024.

The report has been prepared in accordance with the Charities Act 2011 and Part 15 of the Companies Act 2006.

The financial statements have been prepared in accordance with the accounting policies set out on pages 35 to 39. They comply with the charitable company's Memorandum and Articles of Association, applicable laws and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

CCS is a company limited by guarantee (Company No. 00085235) and a registered charity (Charity No. 210920). The company was incorporated on 13 July 1905 and its governing documents are the Memorandum and Articles of Association. The company registered as a charity with the Charity Commission on 24 September 1963.

Trustees and senior management

The present Board consists of 10 members, six of whom are male and four of whom are female. One member of the Board is BAME. New members are recruited on the basis of contacts and knowledge of potential recruits from within the Board's existing membership and senior executive staff.

There is an induction programme for new members and regular training events for the Board. In line with the Charity Governance Code, there is an annual review conducted by the Board of its membership, means of recruitment, appointment, induction and training. An external independent review of Board governance is scheduled to take place every three years.

The full Board meets at least four times each year as does its Finance Committee. Since August 2020 the Articles of Association have enabled Board meetings to be held in person, electronically or a mix of both. There is a Remuneration Committee which meets as and when required. There is also an Executive Committee with delegated powers which meets when appropriate to consider longer term strategic matters with the CEO if required. The Chief Executive Officer of CCS is answerable to the Board and acts under authority delegated by the Board.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Trustees and senior management (continued)

The following trustees were in office throughout the period (except where indicated):

Trustees

Fr Michael Daley (Chairman)	Deceased 19 March 2024
Fr David Reilly	Appointed Chairman 11 June 2024
Ben Andradi	
John Gibbs (Treasurer)	
Catherine Kerr	
Frances McCarthy	
Lucy McLynn (Vice Chair)	Appointed Vice Chair 28 November 2023
John O'Donnell	
Anthony O'Halloran	
Maureen Roe	
Michael Tose	Appointed 26 September 2023

Company Secretary

Gregory Brister

Senior management team

Name	Position
Gregory Brister	Chief Executive Officer
Orla Morris	Head of Finance
Preeti Johal	Head of HR and Operations (Appointed 28 November 2022, resigned 14 April 2023)
Suzanna K Waring	Head of Partnerships and Communications
Michelle Hegarty	Head of Services

The Chief Executive Officer plays an active role with the Caritas Social Action Network (CSAN) and is a member of the CSAN Directors Forum. This umbrella organisation within the Bishops' Conference of England and Wales brings together Catholic welfare agencies.

Remuneration of key management personnel

CCS has a Remuneration Committee, which meets as and when required and is comprised of the CCS Treasurer and one trustee with an HR specialism. This Committee sets the pay for all staff. The CEO and Head of Finance are also in attendance for the meeting, but do not participate in discussions regarding their own remuneration.

In determining CCS's remuneration policy, the Remuneration Committee takes into account all factors which are deemed necessary. The objective of the policy is to ensure that the Chief Executive Officer and staff team are provided with appropriate incentives to encourage enhanced performance and are, in a fair and responsible manner, rewarded for their individual contributions to the success of the charity. The appropriateness and relevance of the remuneration policy is reviewed annually including reference to comparisons with other charities ensuring CCS remains sensitive to the broader issues e.g. pay and employment conditions elsewhere.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Remuneration of key management personnel (continued)

The trustees consider that they, together with the Chief Executive Officer, Head of Finance, Head of Partnerships and Communications and Head of Services comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis.

None of the trustees received any remuneration from the charity in respect of their services during the year (2022/23 – £nil). There were no out of pocket travelling expenses reimbursed to trustees during the year (2022/23 – £nil). The Chief Executive Officer of CCS received remuneration in accordance with his contract of employment as well as a car mileage allowance. Further details of the remuneration payable to the key management personnel are provided within note 10 to the attached financial statements.

The charity has purchased insurance to protect it from any loss arising from the neglect or defaults of its directors and officers and to indemnify the directors or other officers against the consequences of any neglect or default on their part. The insurance premium paid by the charity during the period totalled £100 (2022/23 – £100) and provides cover of up to a maximum of £5 million (2022/23 – £5 million).

Safeguarding Children and Vulnerable Adults

The trustees recognise the importance of safeguarding all those with whom CCS works. To this end, all trustees, staff and volunteers working with children undergo Disclosure and Barring Service (DBS) clearance before appointment and thereafter at least every three years. The majority of staff are now registered with the DBS Update Service and their status is reviewed annually. In addition, up to date written references are also required as are original copies of certificates and qualifications. CCS employs appropriately qualified staff for all posts and provides them with regular training. It follows the child protection procedures produced by the London Safeguarding Children Board and the Hertfordshire Safeguarding Children Board.

Charity Governance Code

The CCS trustees recognise the importance of good governance and are broadly in compliance with the seven principles of the Charity Governance Code outlined in the Code for larger charities.

Fundraising statement

CCS seeks to secure funds from a range of sources including charitable trusts, local authorities and individuals through our in-house team. We do not contract external professional fundraisers to conduct this function, nor do we have a commercial participator.

We are registered with the Fundraising Regulator and adhere to its Code of Fundraising Practice. There has been no failure to comply with this Code. The Chief Executive Officer and the Head of Partnerships and Communications both hold a Diploma in Fundraising from the Chartered Institute of Fundraising.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Fundraising statement (continued)

Whenever individual supporters conduct fundraising activities on our behalf a dedicated member of staff within the Partnerships and Communications team monitors these activities, regularly communicating with the supporter (via phone, email and mail) to provide advice and support. Neither CCS, nor any individual acting on our behalf, has received any complaints about fundraising.

We recognise it is vital to ensure that our fundraising activities and approaches are reasonable and only targeted at those who are sympathetic to our work and want to hear from us. It is also essential we protect vulnerable people from feeling pressured into giving. To achieve this:

- ◆ All our fundraising communications provide information on how, via one simple step, individuals can opt out of future communications or manage their communication preferences;
- ◆ We immediately action any requests to cease receiving fundraising communications;
- ◆ We have a supporter CRM that captures different communication preferences so supporters can choose how they hear from us; and
- ◆ We do not undertake street, door-to-door or telephone fundraising.

Statement of trustees' responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity 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 in 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);
- ◆ Make judgements and estimates that are reasonable and prudent;
- ◆ State whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Statement of trustees' responsibilities (continued)

The trustees are responsible for keeping proper accounting records that 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.

Each of the trustees confirms that:

- ◆ So far as the trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- ◆ The trustee has taken all the steps that he/she ought to have taken as a trustee in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

EMPLOYEES

The charity is an equal opportunities employer and continues to apply objective criteria to assess merit. In line with employment legislation and the Equality Act 2010 it aims to ensure that no job applicant or employee receives less favourable treatment on the grounds of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, sex or sexual orientation. In addition, the above applies to the issue of religion or belief except in respect of the post of Chief Executive Officer, which, by decision of the Board, is to be filled by someone practising the Roman Catholic faith.

Selection criteria and procedures are reviewed regularly to ensure that individuals are selected, promoted and treated on the basis of their relevant merits and abilities. All employees are given equal opportunity and, where appropriate and possible, special training to enable them to progress both within and outside the organisation.

CCS pays its staff at least the London Living Wage.

VOLUNTEERS

The trustees very much value the contribution made by our volunteers to the work of CCS. A great amount of time, the value of which is impossible to quantify for the purpose of these financial statements (and is therefore excluded), was donated by 41 (2022/23 – 19) volunteers throughout the period. Activities undertaken included assisting with administration, community fundraising, our Christmas Gift Appeal and Christmas card sales.

PUBLIC BENEFIT: OBJECTIVES AND ACTIVITIES

The trustees confirm that in setting the objectives and planning the work of the charity for the year, they have given careful and serious consideration to the Charity Commission's general guidance on public benefit.

The Charity's Objects

The objectives for which CCS is established are: to promote in such charitable ways as shall seem fit the material, mental and spiritual welfare of children, young persons, adults who were beneficiaries of CCS as children or young persons, adults who were (or who have family members who were) in foster, adoptive or residential care as children or young persons, and families with children and/or persons in the Roman Catholic Diocese of Westminster and elsewhere and whether or not of the Roman Catholic faith and in particular (but without in any way limiting the generality of the foregoing) to provide and assist in providing for such persons accommodation (whether in property belonging to CCS or otherwise and whether or not in the United Kingdom) and also clothing, education and training, advice and counselling.

These objects inform our organisational vision, mission and values:

Vision: Our vision is a world where every child and family facing disadvantage get the support they need to achieve their potential, creating a better society for all.

Mission: Our mission is to bring hope and positive change to children and families. Through complementary and creative early intervention services we seek to build resilience and improve children's life chances. We work with families of all faiths and none and in partnership with diverse communities.

Values: Our work is informed by Catholic Social Teaching and the core values of integrity, compassion, inclusion and partnership. By being true to these values we promote the common good, helping disadvantaged families to participate fully in society and achieve their potential.

- ◆ *Integrity:* We treat everyone with dignity, kindness and respect.
- ◆ *Compassion:* We make special efforts to support those who are economically and socially disadvantaged.
- ◆ *Inclusion:* We work with children and families of all faiths and none. We provide inclusive services and want our beneficiaries and staff to reflect the rich diversity of the communities we serve.
- ◆ *Partnership:* We empower families to harness their potential and make positive, lasting changes in their lives by working collaboratively and in partnership.

PUBLIC BENEFIT: OBJECTIVES AND ACTIVITIES (continued)

The Charity's Objects (continued)

CCS seeks to further our objects via the following services:

- ◆ Pathways Post Adoption and Aftercare
- ◆ St Mark's Stay and Play
- ◆ St Francis Family Centre
- ◆ Crisis Funds
- ◆ Christmas Gift Appeal
- ◆ Connect-Ed School Counselling and Therapy Services
- ◆ Connect-Ed Mental Health Training
- ◆ Rainbows Bereavement Support Programme
- ◆ Pastoral Awareness

These activities and achievements are outlined over the following pages. A summary of achievements during the year can be found on page 3-4 of this Annual Report.

The Charity's Activities

Pathways Post Adoption and Aftercare Services

These comprise the undertakings of an Adoption Support Agency (ASA). The Post Adoption and Aftercare Team works with adult adoptees who are seeking help, advice or counselling in relation to their adoption. This service extends to the person's adopters and birth family. In addition, this team offers a similar range of services in respect of those formerly in our care and their families. The aim of this work is to help adopted adults, and former residents of our children's homes, achieve a greater understanding of their origins and reasons for separation, using the sensitivity, skills and knowledge of the workers and the records which CCS holds.

St Mark's Stay and Play

This parent and toddler drop-in, located in North Kensington, is funded by the Royal Borough of Kensington and Chelsea. It supports parents and their young children living in or near Dalgarno Ward (formerly St Charles Ward), an area of high economic deprivation and close to Grenfell Tower. Through this work we aim to provide a stimulating range of educational play activities for children aged 0-5 and their parents/carers.

St Francis' Family Centre

St Francis' Family Centre (St Francis) is located in Poplar Ward within the London Borough of Tower Hamlets. This borough has one of the highest rates of child poverty in the country (Indices of Deprivation 2019). Through our nursery and family activity programme we provide vital support for deprived children and families.

Our aim at St Francis is to enhance disadvantaged children's cognitive, language and social skills ensuring they are able to make a successful transition to school, progress well and achieve their full potential. We also work closely with parents/carers, empowering them to embrace their role as their children's first and most important educators.

PUBLIC BENEFIT: OBJECTIVES AND ACTIVITIES (continued)

The Charity's Activities (continued)

Crisis Funds

In response to the growing levels of poverty experienced by families across the Diocese of Westminster, the Archdiocese of Southwark and the Diocese of Arundel & Brighton we operate three Crisis Funds. These funds provide direct material assistance for families facing a crisis. We aim to respond to requests for support within 24 hours. Through this initiative we are able to help alleviate the suffering experienced by many children and families who often have nowhere else to turn. Every penny donated to these funds goes directly to families in need. In addition, a fourth Crisis Fund was established in 2017 to assist those families affected by the Grenfell Tower fire. This fund has supported counselling and therapy to children and families as well as providing financial assistance and holiday activities for children and their parents.

Christmas Gift Appeal

Each year at Christmas we distribute gifts, food and toiletries to families who are living in poverty and would otherwise struggle a great deal over the Christmas holidays. This helps to relieve some of the strain they are under and enables them to enjoy their time together at a time of year that would otherwise be very challenging.

Connect-Ed School Counselling and Therapy Services

Connect-Ed is the delivery arm of the mental health services CCS provides in schools. In 2020 the NHS digital survey of children and young people's mental health in England found that one in six children aged 5-16 years was identified as having a probable mental disorder.

These challenges at such an early age can negatively impact children's education, their ability to form healthy relationships and the quality of their family relationships. Mental ill-health during childhood and adolescence can go on to dramatically impact outcomes later in life, affecting future earnings, physical health and even life expectancy.

The aim of our Connect-Ed service is to provide early intervention and prevention through professional therapeutic support for children and young people who experience social, emotional and mental health difficulties. Through this service we help pupils come to terms with the sources of their distress and develop greater emotional resilience. This ensures they are in a much stronger position to engage with learning and achieve their full potential.

We differentiate ourselves from other organisations by primarily employing qualified and experienced mental health professionals to deliver this work. This means our staff can conduct clinical assessments and work with complex cases. As a result, children and young people, as well as parents and school staff, benefit from expert support which can make a lasting difference to children's lives. We have a dedicated Connect-Ed website which provides further information about this service at www.ccsconnected.org.uk.

Connect-Ed Mental Health Training

We deliver bespoke training sessions for schools. Through these sessions we aim to equip school staff with new insights and skills, helping them to more effectively support vulnerable pupils with mental health needs.

PUBLIC BENEFIT: OBJECTIVES AND ACTIVITIES (continued)

The Charity's Activities (continued)

Rainbows Bereavement Support Programme

We have continued our successful partnership with Rainbows Bereavement Support Great Britain. Our Rainbows 'Registered Director' provides training for school staff, enabling them to deliver support groups for pupils who have experienced a significant loss in their lives. This initiative represents another way in which we aim to enhance the ability of school staff to identify and support vulnerable pupils, ensuring children and young people are able to thrive at school and achieve their full potential.

Pastoral Awareness

CCS produces a range of materials and teaching resources for schools, as well as coordinating events. These help children develop an understanding of what it means to promote the Common Good and enhance pastoral awareness.

Partnerships and Communications

The Partnerships and Communications Department is responsible for generating income for both existing and new projects as well as overseeing CCS's marketing, branding and events.

STRATEGIC REPORT

Achievements and Performance

Post Adoption and Aftercare Services

During 2023/24 we supported 435 individuals (2022/23 – 437) through our Post Adoption and Aftercare Service. We have continued to reduce waiting times and feedback from service users has been extremely positive with 95% of respondents to our feedback survey rating the quality of the service we delivered as 'outstanding'.

Specific feedback included:

"I have been so impressed with the care, support and attention to detail that has been taken throughout my case. I felt fully supported through a very difficult and emotional time."

"The level of care and support have gone beyond any service I expected and I would like to extend my thanks and gratitude for the sensitivity and understanding that has been shown to me through the process."

"Felt listened to and heard. Excellent signposting and willingness to help/give guidance."

"It's made a complete difference to my life."

In March 2024 our service was inspected by Ofsted and rated 'Outstanding'. The report included the following statements:

STRATEGIC REPORT (continued)

Achievements and Performance (continued)

Post Adoption and Aftercare Services (continued)

"This agency provides an outstanding, highly specialised service for adopted adults and their birth relatives."

"There is an exceptional level of user satisfaction."

"Service users are always listened to, and their views are respected."

"The manager and her team consistently go above and beyond expectations to provide the very best individualised service possible."

"One service user said... 'It's been life changing'."

St Mark's Stay and Play

Families in North Kensington face multiple disadvantages. 20% of households are overcrowded (K&C Foundation, 2021) and many families live in cramped accommodation with no outdoor space. Wards in this area also has some of the highest rates of child poverty in the capital. Educational outcomes for disadvantaged young people in the borough are often poor and Kensington and Chelsea has the highest rate of permanent exclusions in London.

At St Mark's Stay and Play we aim to give local children the best possible start in life. We provide a safe and welcoming environment where children in their early years can socialise and take part in fun educational activities and run around in our large outdoor play area. We also provide an opportunity for parents/carers to socialise, make new friends and access parenting support.

This is a universal service, funded by the Royal Borough of Kensington and Chelsea. It therefore plays an important role in supporting community cohesion and giving children and families from diverse backgrounds the opportunity to meet and have fun together. The Grenfell Tower Fire highlighted the inequality that exists in this area and our Stay and Play is an important setting where everyone is welcome and the rich diversity of our community is celebrated.

During 2023/24 we worked with 472 individuals (2022/23 – 328). Feedback from families included:

"The staff are welcoming and friendly. They have lots of activities indoors and outdoors...this is an excellent service."

"I bring both my children here. They love it. Everyday there's always lots of activities."

"Love meeting new families and seeing the kids make new friends. Everyone is so friendly and welcoming."

STRATEGIC REPORT (continued)

Achievements and Performance (continued)

St Mark's Stay and Play (continued)

"I don't know what I would have done without this place... just seeing so many friendly faces each day and knowing I have this support network has been amazing. It has been great for the kids too, giving them an outlet and somewhere they can be safe and just have fun. When we are here we can leave all our worries behind".

In recognition of our excellent service, in February 2024 the Royal Borough of Kensington and Chelsea awarded CCS a grant of over £200,000 to help fund this project over the next five years.

St Francis Family Centre

Tower Hamlets has one of the highest rates of child poverty in the country and the community here has been significantly impacted by both the pandemic and the cost-of-living crisis.

By providing a stimulating environment in which to learn and play, we have helped children thrive and be much better prepared to make a successful transition to school and achieve their full potential.

St Francis receives funding from the London Borough of Tower Hamlets to increase nursery access for children from low-income families who may be at risk of not achieving in the education system. We have also received generous funding from charitable trusts and grant making bodies to support this work.

Parents regularly provide feedback on the difference our service makes:

"St Francis has changed our lives... You have helped my daughter so much... We feel so blessed to have found you."

"When I realised my son had special needs I was so upset. I just wanted him to be normal and have the same chances as other children. Coming here has changed everything. I could never have imagined my son could do and learn so much."

Our family activity programme was also a great success, taking families on day trips to the seaside and parks. For many children, this was the first time they had ever left inner London. Feedback included:

"This is the first time my children have left Tower Hamlets. We all had such a wonderful trip, I will never forget it. Thank you so much for giving us such happy memories."

"The trip was just what we needed, I could never afford to do this... we had the best day together as a family."

STRATEGIC REPORT (continued)

Achievements and Performance (continued)

Crisis Funds

Crisis Fund (Westminster): Our Crisis Fund has continued to be a very effective way of providing immediate practical help for children and families in crisis throughout Westminster Diocese. All applications have been responded to within 24 hours and this support has provided a life-line for many families when they have had nowhere else to turn.

Crisis Fund (Southwark): A separately ring-fenced fund has been established for use within the Archdiocese of Southwark. Money for this is raised from fundraising activities that have taken place in parishes and schools in Southwark itself, ensuring income raised in Southwark is spent on beneficiaries from the same area.

Crisis Fund (Arundel & Brighton): CCS established a separately ring-fenced fund for use within the Diocese of Arundel & Brighton. Money for this is raised from fundraising activities which take place in parishes and schools within the Diocese of Arundel & Brighton itself, ensuring income raised in Arundel & Brighton is spent on beneficiaries from the same area.

Crisis Fund (Canon Flood): Following a resolution passed by the board of trustees in July 2022, funds from the Canon Flood Trust have been used to create a Canon Flood Crisis Fund. This has helped boost our resources to ensure we can meet the needs of families across Westminster, Southwark and Arundel & Brighton.

Over the course of the year our Crisis Funds helped a total of 628 individuals (2022/23 – 476), distributing over £100,000 in emergency support.

Issues addressed during the year have included supporting families fleeing domestic abuse and helping families avoid homelessness. We have also continued to help meet families' basic needs, for example by providing beds for children who have been found to be sleeping on the floor or providing a cooker so destitute parents can provide their children with a warm meal. A number of grants were provided for Ukrainian refugees who had fled the war.

Feedback received from Headteachers who have accessed our Crisis Funds to support children in their schools has included:

"Thank you for all your support, what an amazing charity to make such as immediate positive impact on the lives of families in need."

"I really appreciate that you trust us to know our families and we don't have to jump through loads of hoops to access this support. The speed at which you respond is just amazing".

Parents have also expressed how valuable this support has been:

"I would like to send you my most heartfelt thanks for helping me... I cannot explain how much this means to me and my daughter. For years, I have struggled financially and I always worry... This really will be a fresh start for us."

"I cannot believe the difference this has made. I can tuck my children into their very own beds at night and keep them warm. Thank you for caring about us."

STRATEGIC REPORT (continued)

Achievements and Performance (continued)

Grenfell Crisis Fund

This special Crisis Fund created in 2017 in the aftermath of the Grenfell Tower Fire is ring-fenced to provide services and funds to those affected by this tragedy. As well as those who were in the tower on the night of the fire, there were hundreds of local residents who witnessed first-hand the events which unfolded and whose lives have, as a consequence, been affected. The shell of the tower remains a constant reminder not only of the fire itself but of the lasting impact it will have on a generation of children and young people who live with it every day. Over the last year the fund has helped support our counselling services delivered in four schools in North Kensington that were impacted by the fire, providing important mental health support for children and families in this community.

Christmas Gift Appeal

Alongside our Crisis Funds, at Christmas we supported 2,843 children and parents/carers (2022/23 - 2,449) by providing food and gifts that were generously donated by our supporters, including parishes, schools and individuals.

Almost £60,000 worth of items were distributed via 84 schools to help disadvantaged families facing severe hardship over Christmas. We also provided support via the Medaille Trust for mothers and children who have been trafficked, together with helping local families via the RBKC early help team.

This initiative further ensured we could alleviate the pressures faced by families living in poverty. Below are some examples of families we helped, including feedback received:

"I can't tell you how grateful I am. My little boy was so happy on Christmas Day." (Mother who recently fled domestic violence)

"The young people receiving these gifts have had a really difficult year. Two have had to be moved to care homes and one 16-year-old lives on her own in supported accommodation. Knowing they'll get to open on Christmas Day is amazing; it's made my Christmas!" (Family Support Worker)

"We would like to send a big thank you! All our children have severe and complex learning difficulties. These gifts brought so much joy to our young learners and were greatly appreciated by our families." (Family Worker at a special school)

"I was so touched by the gifts. One lady was so happy she cried – she's a grandmother whose daughter sadly died this year. She now has custody of her three grandchildren and is struggling with all the additional financial strain. It was such a relief for her to not have to worry about buying Christmas presents." (Headteacher of a primary school)

STRATEGIC REPORT (continued)

Achievements and Performance (continued)

Connect-Ed School Counselling and Therapy Services

Over the course of the year we delivered therapeutic services for pupils in 77 schools (both faith based and community) across the Diocese of Westminster and Archdiocese of Southwark (2022/23 – 78). These included primary, secondary, special schools and alternative provisions. In total our Connect-Ed counselling and therapy service worked with 3,144 individuals (2022/23 – 2,931). An important part of our strategy has been supporting a whole school approach to mental health and emotional wellbeing, including delivering drop-in sessions and whole school/class work.

Outcomes achieved for pupils during the year included:

- ◆ Improved emotional wellbeing.
- ◆ Less disruptive, anti-social and aggressive behaviour.
- ◆ A reduction in depression and anxiety.
- ◆ Improved social skills and peer relationships.
- ◆ Improved confidence and self-esteem.
- ◆ Stronger family relationships.
- ◆ Enhanced ability to engage with learning.

We collect feedback from children, parents/carers and school staff on an ongoing basis to measure the impact of this work and a sample is included below:

Children:

“It helps me a lot to think. It helps me to make good choices.”

“It has helped me be less angry and more confident.”

“I find it easier to focus on lessons... I worry less and can sleep at night.”

Parents/carers:

“She is better at managing her feelings and is using drawing to remain calm. She is much happier and able to cope with challenges.”

“My daughter has made lots of progress, is much more confident, I am happy because my child is happy, thank you.”

“My son has become much better at self-regulating his emotions”

“My daughter is doing really well and seems much more confident and settled.”

STRATEGIC REPORT (continued)

Achievements and Performance (continued)

Connect-Ed School Counselling and Therapy Services (continued)

School staff:

"He is so much better in class, his behaviour has greatly improved and his relationships. He has calmed down a lot, and his anger is not a problem anymore."

"The therapist has been a great support... We have been able to talk things through and this has helped the development of the child within the school."

"We have seen a huge change in his behaviour. His development at school has improved and so have his interactions with other children."

Connect-Ed Mental Health Training

Over the last year we have delivered training sessions and workshops for 4,095 school staff, parents/carers and pupils. This figure is significantly higher than in previous years (2022/23 – 2,161) and reflects our increasing efforts to promote a whole school approach to mental health and emotional wellbeing, working closely with key adults in children's lives. We have also delivered sessions for pupils and developed resources for Children's Mental Health Week, helping children learn about the importance of supporting one another.

Many of the school staff who received training had never accessed mental health training before. Topics covered included:

- ◆ Supporting children with additional needs;
- ◆ Emotional regulation;
- ◆ Mental health and trauma;
- ◆ Mental health and self-harm;
- ◆ The impact of Adverse Childhood Experiences (ACE);
- ◆ Bereavement and loss; and
- ◆ Promoting positive mental health.

Our online feedback survey found that we were rated an average of over 9 out of 10 for 'How well delivered was this training?' and 'How helpful/relevant was this training to support your practice in school?'. Specific feedback from school staff has included:

"Really practical, very useful and engaging. Came away with lots of tips".

"Absolutely brilliant - the trainers were responsive and really knowledgeable".

"Excellent knowledge and presentation. Very relevant to schools and pupils. Lots of practical strategies to take away and knowledge to reflect on".

STRATEGIC REPORT (continued)

Achievements and Performance (continued)

Rainbows Bereavement Support Programme

We have provided Rainbows training for 394 staff from across 66 schools (2022-23 – 67). The Rainbows Bereavement Support Programme training has ensured schools can offer structured support for pupils who have experienced a bereavement or loss in their lives, helping them feel less alone with their grief and process their feelings in a safe and supportive environment. Feedback on the training has included:

“The trainer was amazing. She showed us all the resources and the different ways to use them... I now feel much more confident to carry out these sessions”.

“Excellent training - gave me new understanding, vocabulary and skills to support students experiencing bereavement and loss - invaluable!”

Most importantly we have received excellent feedback on the impact of the Rainbows groups:

“The children in both groups enjoyed Rainbows as a happy and safe space to share their feelings and understand that others have been through similar experiences. Some pupils state regularly that it's the best time of their week and they look forward to it.” (Teacher)

“Staff across the school are grateful for the support that Rainbows offers the children who need it. Teachers share so many positive changes.... They comment on children's growth in confidence, increased engagement in the classroom and improvement in social skills” (Learning Mentor)

“My son is becoming more able to share his own thoughts and emotions. He is much calmer and less angry.” (Parent)

“I finally have people I can talk to who understand how I am feeling and what I have been through. I am so glad I am in this group. I didn't know other people have also had someone die in their family.” (Child, age 9)

Pastoral Awareness

Through our work with schools we seek to encourage children and young people to show concern for and support local children and families in need. In this way we help children gain a better understanding of Catholic Social Teaching and how to promote the Common Good.

We engaged with over 100 schools during the year, delivering assemblies and providing presentations and resources. We also held our Nativity Service at Westminster Cathedral which was attended by 2,800 children from schools across London and Hertfordshire.

STRATEGIC REPORT (continued)

Achievements and Performance (continued)

Partnerships and Communications

Thanks to the generosity and kindness of individuals, schools, parishes and charitable trusts 2023/24 has been a strong year for income generation across a range of key areas. Gross income secured from trusts, grant making bodies and statutory sources in 2023/24 was £400,924 (as against £518,739 in 2022/23). Although this represents a decrease on the previous year, this reflects the fact that more schools have transitioned from receiving grant subsidies to funding our mental health services from their own budgets. This is a more sustainable model and one we are working towards across a number of projects. In line with the SORP accounting requirements this income has been included either as part of the income from donations and legacies, or as part of the income from charitable activities (services to schools and local authorities) within the Statement of Financial Activities.

Income from donations and appeals remained strong with £568,550 raised in total as against £651,451 in 2022/23. We have been particularly grateful to the 'Friends of CCS' who have set up regular payments to support our work.

Financial Review

Results for the year

The total income for the year to 31 March 2024 was £3,167,568 (2022/23 – £3,080,079). The principal funding sources were donations and legacies and income from charitable activities. The total expenditure for the year to 31 March 2024 was £2,645,134 (2022/23 – £2,724,398). The principal area of charitable expenditure related to our Connect-Ed School Counselling and Therapy Services.

In 2023/24 a surplus of £522,434 was achieved before realised and unrealised gains and losses on investments (2022/23 – surplus of £355,681). There were unrealised losses on our investments amounting to £1,906 (2022/23 – losses of £312,465) and realised gains of £12,977 (2022/23 - losses of £51,713).

The Board's reserves policy is to have general funds, which it terms "free reserves" sufficient to meet one year's unrestricted expenditure. At the end of 2023/24 this sum stood at £2,074,243 (2022/23 – £2,342,580) which is based on total funds of £7,115,712 (2022/23 – £6,582,207) less the restricted and designated funds of £775,660 (2022/23 – £945,580) and £4,265,809 (2022/23 – £3,294,047) respectively.

CCS's free reserves at the year-end were the equivalent to approximately 10 months' unrestricted expenditure based on the forecast for 2024/25, slightly below target.

In determining the appropriate level of reserves the trustees have taken into account the need to provide a degree of security for direct charitable activities. Not least of these are the long-term functions of the Post Adoption and Aftercare Service. This work is demanding of skilled resources and heavy in terms of caseload; 2023/24 saw us involved in supporting 435 individuals. This is an enduring commitment as, by law, we must keep records for between 75 years and 100 years and offer a post adoption service throughout the lives of any of those involved in the adoption process.

STRATEGIC REPORT (continued)

Financial Review (continued)

Reserves policy and financial position (continued)

Most of the administrative and support costs needed to enable this service to function effectively are not funded from statutory income and have to be met from CCS's own funds. The continued cost of our Post Adoption and Aftercare Service in 2023/24 was £214,125 (2022/23 – £210,466).

Investment policy and performance

The Trustees have adopted a general statement of an ethical investment policy.

The Charity's ethical investment policy is based on Catholic teaching and reflects a number of Papal encyclicals including *Laudato Si'* and more recently *Fratelli Tutti* both from Pope Francis. Essentially this means respect for life, respect for the dignity of the person, Catholic teaching on war and peace, economic justice and protecting the environment. Increasingly there is scrutiny of corporate responsibility in all these areas including ESG (environmental, social and governance) screening.

Under Charity Law and Church teaching CCS's investments are managed in accordance with CCS's ethical investment policy on a discretionary basis by Charles Stanley & Co Limited and Killik & Co. The trustees must seek to obtain the best financial return possible whilst also maintaining CCS's ethical investment policy which is based on not having substantial holdings in companies that are involved in the sale of tobacco, armaments, fossil fuels and artificial means of contraception, gambling, or the artificial creation of human life. The judgement and decisions to invest or disinvest reflect the Church's teaching which promotes the dignity and sanctity of human life and the importance of society in general.

The Board has a Finance Committee comprising six members of the Board who monitor the performance of the charity's funds and receive regular valuations and updates of the portfolios which are reviewed at each committee meeting. This Committee meets at regular intervals and once a year with representatives of the investment management companies. The Board, which is fully informed of the Finance Committee's deliberations, is content to maintain the holdings to allow for flexibility in meeting the charitable demands of CCS.

The market value of investments held was £5,758,991 at 31 March 2024 (2023 – £5,135,505). The yield on listed investments is about 4% based on the average market value, which is considered satisfactory. The unrealised losses on listed investments were £1,906 and realised gains were £12,977. The trustees regularly review our portfolio of investments with our investment managers.

The charity's fixed assets

Acquisitions and disposals of fixed assets during the year are recorded in notes to the financial statements.

STRATEGIC REPORT (continued)

Plans for the future

Introduction

Our work has continued to grow in terms of both reach and impact, with a 27% increase in beneficiaries during 2023/24. The overarching strategic aims which will guide our work over the years ahead include:

- ◆ **Quality:** Focus on maintaining and deepening the quality of our work.
- ◆ **Capacity:** Build capacity to achieve our goals.
- ◆ **Growth:** Expand existing services/develop new services to help more children/families.
- ◆ **Learning:** Involve staff/service users in the development of our services, consulting with them to support continuous improvement.



Post Adoption and Aftercare Services

We will ensure the service is compliant with the National Minimum Standards for Adoption Support Agencies 2011 (updated 2014), as required by Ofsted. We will also strive to offer service users high quality provision, in keeping with our 'Outstanding' Ofsted rating, and reduce waiting times. In addition, we will build capacity by further developing our electronic database to help enhance our ability to quickly locate and retrieve files from our archives.

St Mark's Stay and Play

We will offer a full range of fun indoor and outdoor activities, supporting the wellbeing and healthy development of children in their early years. We will also seek to strengthen our partnerships with local services, including Early Help, speech and language therapists and the local children's centres. By working collaboratively in this way we hope to offer holistic support for children and families and give children the best possible start in life.

In addition, we will link this service with the wider expertise within our organisation, adding value to our offer by focusing on two key areas:

Mental health and wellbeing support:

- ◆ Deliver regular sessions at our centre facilitated by our qualified creative arts therapists.
- ◆ Use attachment-based interventions to establish strong social and emotional developmental foundations and bonding.
- ◆ Support parents/carers with creative approaches for enhancing children's communication and speech/language skills.
- ◆ Work with parent/carers to help enhance their understanding of child development.

STRATEGIC REPORT (continued)

Plans for the future (continued)

St Mark's Stay and Play (continued)

Family Support:

- ◆ Provide regular drop-in advice sessions for families, supporting them with issues including housing, health, benefit entitlements and schooling.
- ◆ Signpost families to more specialist services when required, helping them navigate complex issues including immigration status and debt.

St Francis' Family Centre

Over the coming year we will offer children and families early years education of the highest quality. We will also explore opportunities to expand our provision, including launching a new parenting programme covering topics such as: attachment; keeping children safe; skills sharing; child development; boundaries and bedtimes. This programme will help enhance parents confidence and equip them with new skills to support children in the three prime areas of learning (communication and language; physical development; personal, social and emotional development (PSED)). Alongside this we will relaunch our toy library and Book at Bedtime club, giving families essential resources to help enhance their children's home learning environment.

We also plan to build on our family activity programme and offer more day trips to help broaden children's horizons and provide families with the opportunity to enjoy some quality time together away from the pressures and stresses of daily life.

Crisis Funds

Over the coming year we will ensure that our Crisis Funds provide immediate practical help for families in crisis. Every penny donated to our Crisis Funds will be given out via emergency grants. The Grenfell Crisis Fund will continue to assist families and children affected by the Grenfell Tower fire.

In addition, our Family Support Worker will provide advice and support for families in crisis. This will include developing a bank of resources so that families are aware of other support services available to them and how to access these. To ensure this work is robustly assessed and is of the highest quality we will work towards achieving the Advice Quality Standard for service, working in partnership with Recognising Excellence.

Christmas Gift Appeal

We will work with individuals, parishes and schools to increase donations, enabling us to support even more disadvantaged children and families over Christmas.

STRATEGIC REPORT (continued)

Plans for the future (continued)

Connect-Ed School Counselling and Therapy Services

The number of children and young people experiencing complex mental health issues continues to be very high and many are unable to access the specialist support they need. In line with our strategic objectives, over the coming year we plan to continue to deepen the quality of this service as well as expand its reach by:

- ◆ Providing high quality training and development opportunities for our staff, including offering Dialectical Behaviour Therapy (DBT) training for therapists working in secondary schools who often work with risk around self-harm and suicidal ideation.
- ◆ Developing manualised programmes for schools that staff can deliver to whole classes of pupils, supporting them with a range of issues around wellbeing and mental health.
- ◆ Recruiting a new Head of Marketing and Communications to spearhead the expansion of our services to more schools.

As part of our commitment to learning we will also:

- ◆ Commission an independent, external impact assessment of our therapeutic services, assessing the outcomes achieved across different settings, with a particular focus on pupils attendance and attainment.
- ◆ Commission an external safeguarding audit, to focus on our therapeutic services as well the wider services delivered across CCS. This will ensure we can test our robust safeguarding practices and identify any areas where improvements can be made.

Connect-Ed Mental Health Training

Mental health training has been a significant growth area for CCS and will continue to be a key focus over the year ahead, ensuring more school staff have the knowledge and skills to provide early intervention support for vulnerable children. An important element of this will include providing training for Mental Health Leads in schools, ensuring they are supported to develop and implement an effective whole school approach to mental health and wellbeing.

Training for parents/carers will also be rolled out to more schools, ensuring all key adults in children's lives have a strong understanding of how to both support children experiencing difficulties and promote their positive mental health.

Rainbows Bereavement Support Programme

The demand for this service has continued to be very high. To ensure as many children as possible can benefit from this support we plan to continue offering Rainbows training and resources free of charge to schools throughout London and Hertfordshire. We also plan to provide CPD opportunities for school staff who are trained as Rainbows Facilitators, giving them the chance to meet other facilitators, share best practice and access advice and support.

STRATEGIC REPORT (continued)

Plans for the future (continued)

Pastoral Awareness

We will seek to engage with more schools across Westminster Diocese, Arundel & Brighton Diocese and the Archdiocese of Southwark. Developing engaging and differentiated teaching resources will be an important part of this work, encouraging pupils to learn more about Catholic Social Teaching and inspiring them to work together to promote the Common Good.

Partnerships and Communications

We will continue to build on our success in securing income from a diverse range of income streams. Our priority is to work as cost effectively as possible and achieve maximum return on investment, ensuring as much of the charity's resources as possible are focused on directly supporting children and families in need.

Principal risks and uncertainties

In compliance with The Charities Act 2011, CCS's Trustees undertake an annual risk assessment of the charity.

The trustees, in assessing risk, consider the following risk areas: governance and management; IT and cyber security; operational; safeguarding; financial; external; reputational; health and safety; and compliance with laws and regulations. These are assessed using a scoring system for severity of impact and likelihood of occurrence. An overall gross risk score is calculated and established ranging from 1-8: (Low), 9-17 (Medium) and 18-25 (High).

The 2023/24 risk assessment identified no high retained risks. There were 12 medium retained risks spread across:

- ◆ Operational Risks including the potential loss of key managers, breaches of GDPR and pandemics impacting service delivery.
- ◆ IT and Cyber Security Risks including damage of IT systems, loss of data, virus and/or ransomware.
- ◆ Safeguarding Risks due to the complex needs of children and adults supported by CCS.
- ◆ Financial Risks e.g. fall in value of investments, loss of income, cash flow issues;
- ◆ External Risks such as allegations concerning non-recent abuse or past practice;

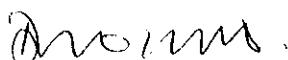
In all risk areas, policies and procedures are in place which are monitored and reviewed regularly to mitigate potential risk to the charity.

STRATEGIC REPORT (continued)

Principal risks and uncertainties (continued)

In recent years significant unforeseen risks have emerged, such as the COVID-19 pandemic and invasion of Ukraine, which resulted in a substantial fall in the value of our investments. These have subsequently largely recovered but we are mindful of this potential volatility. Our current level of free reserves will help mitigate some of this risk.

The Trustees' Report including the Strategic Report was approved by the trustees and signed on their behalf by:



Fr David Reilly
Chairman

Date: 24 . 9 . 24 .

Independent auditor's report to the members of The Catholic Children's Society (Westminster)

Opinion

We have audited the financial statements of The Catholic Children's Society (Westminster) (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies, and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report and Financial Statements other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Other information (continued)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- ◆ the information given in the trustees' report, which is the directors' report for the purposes of company law, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the trustees' report, which is the directors' report for the purposes of company law, including the strategic report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report, including the strategic report.

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

- ◆ adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- ◆ the financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities contained within the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

How the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ the Senior Statutory Auditor ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- ◆ we identified the laws and regulations applicable to the charitable company through discussions with management, and from our knowledge and experience of the sector;
- ◆ we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Charities Act 2011, Companies Act 2006, data protection legislation, anti-bribery, safeguarding, employment, and health and safety legislation;
- ◆ we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- ◆ identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to where they considered there was susceptibility to fraud, and their knowledge of actual, suspected and alleged fraud; and
- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ reviewed journal entries to identify unusual transactions;

Auditor's responsibilities for the audit of the financial statements (continued)

How the audit was considered capable of detecting irregularities including fraud
(continued)

- ♦ assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- ♦ used data analytics to identify any significant or unusual transactions and identify the rationale for them.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ♦ agreeing financial statement disclosures to underlying supporting documentation;
- ♦ reading the minutes of trustee meetings; and
- ♦ enquiring of management as to actual and potential litigation and claims;

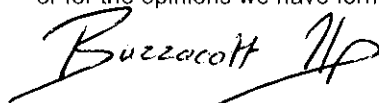
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Gumayel Miah (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

24 SEPTEMBER 2024

Statement of financial activities Year to 31 March 2024

	Notes	Un-restricted funds £	Restricted funds £	2024 Total funds £	Un-restricted funds £	Restricted funds £	2023 Total funds £
Income and expenditure							
Income from:							
Donations and Legacies	1	1,253,569	270,060	1,523,629	879,478	467,962	1,347,440
Charitable Activities	2	747,864	265,514	1,013,378	823,999	301,099	1,125,098
Investments	3	258,105	575	258,680	270,328	5,508	275,836
Other Trading Activities	4	31,169	—	31,169	38,617	—	38,617
Other sources	5	340,712	—	340,712	293,088	—	293,088
Total income		2,631,419	536,149	3,167,568	2,305,510	774,569	3,080,079
Expenditure on:							
Raising funds	6	211,581	—	211,581	248,371	—	248,371
Charitable Activities	7	1,727,484	706,069	2,433,553	1,695,330	780,697	2,476,027
Total expenditure		1,939,065	706,069	2,645,134	1,943,701	780,697	2,724,398
Net income (expenditure) before investment gains (losses)		692,354	(169,920)	522,434	361,809	(6,128)	355,681
Realised gains (losses) on the disposal of listed investments	13	12,977	—	12,977	(51,713)	—	(51,713)
Unrealised (losses) on the revaluation of listed investments	13	(1,906)	—	(1,906)	(312,465)	—	(312,465)
		703,425	(169,920)	533,505	(2,369)	(6,128)	(8,497)
Transfers between funds		—	—	—	(7,798)	7,798	—
Net movement in funds		703,425	(169,920)	533,505	(10,167)	(1,670)	(8,497)
Reconciliation of funds:							
Total funds brought forward at 1 April 2023		5,636,627	945,580	6,582,207	5,646,794	943,910	6,590,704
Total funds carried forward at 31 March 2024		6,340,052	775,660	7,115,712	5,636,627	945,580	6,582,207

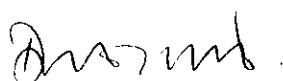
All recognised gains and losses are included in the above statement of financial activities.

All of the charity's activities derived from continuing operations during the above two financial periods.

Balance sheet 31 March 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	12		788,194		846,275
Investments	13		5,758,991		5,135,505
			<u>6,547,185</u>		<u>5,981,780</u>
Current assets					
Debtors	14	330,688		265,427	
Cash at bank and in hand		<u>701,285</u>		<u>763,253</u>	
		<u>1,031,973</u>		<u>1,028,680</u>	
Creditors: amounts falling due within one year					
	15	<u>(463,446)</u>		<u>(428,253)</u>	
Net current assets			<u>568,527</u>		<u>600,427</u>
Total net assets			<u>7,115,712</u>		<u>6,582,207</u>
The funds of the charity:					
Restricted funds	16		775,660		945,580
Unrestricted funds					
· General funds	17	2,074,243		2,342,580	
· Designated funds	17	<u>4,265,809</u>		<u>3,294,047</u>	
			<u>6,340,052</u>		<u>5,636,627</u>
			<u>7,115,712</u>		<u>6,582,207</u>

Approved by the trustees of The Catholic Children's Society (Westminster), Company Registration Number 085235 (England and Wales) and Charity Registration Number 210920, and signed on their behalf by:



Fr David Reilly
Chairman

Date: 24.9.24.

Statement of cash flows Year to 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities:			
Net cash used in operating activities	A	300,621	218,602
Cash flows from investing activities:			
Dividends and interest from investments		254,618	266,346
Purchase of tangible fixed assets		(4,790)	(6,549)
Proceeds from the disposal of investments		352,685	947,792
Purchase of investments		(995,672)	(1,325,488)
Net cash used by investing activities		(393,159)	(117,899)
Change in cash and cash equivalents in the year		(92,539)	100,703
Cash and cash equivalents at 1 April 2023	B	913,362	812,659
Cash and cash equivalents at 31 March 2024	B	820,823	913,362

Notes to the Statement of Cash Flows for the year ended 31 March 2024

A Reconciliation of net expenditure to net cash flow from operating activities

	2024 £	2023 £
Net income (expenditure) for the year (as per the statement of financial activities)	533,505	(8,497)
Adjustments for:		
Depreciation charge	62,872	67,109
Realised (gains) losses on disposal of listed investments	(12,977)	51,174
Unrealised losses on the revaluation of listed investments	1,906	312,465
Dividends and interest from investments	(258,680)	(275,836)
(Increase) decrease in debtors	(61,198)	47,172
Increase in creditors	35,193	24,475
Net cash used in operating activities	300,621	218,602

B Analysis of cash and cash equivalents

	2024 £	2023 £
Cash at bank and in hand	701,286	763,253
Cash held by investment managers	119,537	150,109
Total cash and cash equivalents	820,823	913,362

The Catholic Children's Society (Westminster) did not have any borrowings or finance lease obligations at any point during the period of report. Therefore, no additional disclosure is provided in relation to the changes in net debt.

Principal accounting policies 31 March 2024

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

Basis of preparation

These financial statements have been prepared for the year to 31 March 2024 with comparative information presented in respect of the year to 31 March 2023.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the financial statements requires the trustees and senior management to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made include:

- ◆ the estimation of the useful economic life of tangible fixed assets;
- ◆ the estimation of the amount receivable in respect of legacies where the charity has been notified of its entitlement; and
- ◆ the basis on which the support costs are allocated across the various categories of charitable expenditure.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

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 and that it will have sufficient resources to meet its liabilities as they fall due.

Income

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Donations

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued where the receipt is considered probable. 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.

Legacies

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy and any conditions attached to the legacy are within the control of the charity.

Entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title of the asset having been transferred to the charity.

Gifts in kind

Donated goods are recognised at fair value unless it is impractical to measure this reliably in which case a derived value, being the cost of the item to the donor, is used. An equivalent amount is included as expenditure except where the donated good is a fixed asset in which case the corresponding amount is included in the appropriate fixed asset category and depreciated over the useful economic life in accordance with the charity's accounting policies.

In accordance with the Charities SORP FRS 102 the value of volunteer time is not recognised.

Income (continued)

Grant and fee income

Grants and fee income from government and other agencies have been included as income from charitable activities where these amount to a contract for services, but as donations where the money is given in response to an appeal or with greater freedom of use, for example monies for core funding.

Investment income

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

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.

Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is stated inclusive of irrecoverable VAT.

Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- ◆ Expenditure on raising funds includes all expenditure associated with raising funds for the charity. This includes investment management fees, staff costs associated with fundraising, and an allocation of support costs.
- ◆ Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities. Such costs include direct and support costs in respect of the provision of post-adoption and after care services, community services, counselling and therapeutic services and pastoral awareness.

Allocation of support and governance costs

The majority of costs are directly attributable to specific activities. Office costs and property-related costs are apportioned by staff members, staff time or usage. Governance costs (which comprise the costs associated with the public accountability of the charity (including audit costs) and costs in respect of its compliance with regulation and good practice) are split across the expenditure headings in the same ratio as for the remainder of the support costs.

Tangible fixed assets

All assets costing more than £2,000 for computers and £1,000 for other assets, and with an expected useful life exceeding one year, are capitalised at cost.

Functional freehold property

Freehold properties used for the direct charitable work of the charity are included in these financial statements at cost at the date of acquisition together with the cost of additions and improvements to date. Functional freehold properties are depreciated at a rate of 2.5% per annum on a straight line basis in order to write the buildings off over their estimated useful economic life to the charity.

No depreciation is provided on freehold land.

Functional leasehold property

Property leases used for the direct charitable work of the charity are included in these financial statements at their cost at the date of acquisition and are depreciated over the term of the lease on a straight line basis in order to write the lease off over its term.

Other tangible fixed assets

Other tangible fixed assets are capitalised at cost and depreciated at the following annual rates in order to write them off over their estimated useful lives:

- ♦ Equipment 10-20% per annum based on cost
- ♦ Computers 33.3% per annum based on cost

Fixed asset investments

Listed investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

The charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

Realised gains (or losses) on investment assets are calculated as the difference between disposal proceeds and their opening carrying value or their purchase value where the investment is 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 carrying value at that date. Realised and unrealised investment gains (or losses) are combined in the statement of financial activities and are credited (or debited) in the year in which they arise.

Cash held by the investment manager for re-investment is included as a component of fixed asset investments.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. This excludes cash held by the investment manager for re-investment which is included as a component of fixed asset investments as noted above.

Deposits for more than three months but less than one year have been disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Fund structure

General funds represent those monies which are freely available for application towards achieving any purpose that falls within the charity's charitable objects.

Designated funds comprise monies set aside out of unrestricted general funds for specific future purposes or projects and funds which represent the value of fixed assets which cannot be realised without compromising the ongoing activities of the charity.

Restricted funds comprise monies raised for, or their use restricted to, a specific purpose, or contributions subject to donor imposed conditions.

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities on a straight-line basis over the term of the lease.

Pension costs

Contributions to the group personal pension scheme are charged to the statement of financial activities when they become payable.

Notes to the financial statements 31 March 2024

1 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	2024 Total £	Unrestricted funds £	Restricted funds £	2023 Total £
Grants	4,660	180,369	185,029	18,650	304,721	323,371
Donations & Appeals	478,859	89,691	568,550	517,487	133,964	651,451
Legacies	770,050	—	770,050	343,341	29,277	372,618
	1,253,569	270,060	1,523,629	879,478	467,962	1,347,440

The charity received gifts in kind totalling £60,250 (2022/23 – £50,241) which have been included within unrestricted donations above. These include donated goods for use by the charity such as gift vouchers.

2 Income from Charitable Activities

	Unrestricted funds £	Restricted funds £	2024 Total £	Unrestricted funds £	Restricted funds £	2023 Total £
Services to schools and local authorities	747,864	265,514	1,013,378	823,999	301,099	1,125,098
	747,864	265,514	1,013,378	823,999	301,099	1,125,098

Nursery Education Grant fees of £61,799 (2022/23 – £54,253) were received from the London Borough of Tower Hamlets.

3 Income from investments

	Unrestricted funds £	Restricted funds £	2024 Total £	Unrestricted funds £	Restricted funds £	2023 Total £
Listed investments	248,635	—	248,635	267,738	5,322	273,060
Bank interest receivable	9,470	575	10,045	2,590	186	2,776
	258,105	575	258,680	270,328	5,508	275,836

4 Income from other trading activities

	Unrestricted funds £	Restricted funds £	2024 Total £	Unrestricted funds £	Restricted funds £	2023 Total £
Sales of Christmas cards and gifts	31,169	—	31,169	38,617	—	38,617
	31,169	—	31,169	38,617	—	38,617

5 Income from other sources

	Unrestricted funds £	Restricted funds £	2024 Total £	Unrestricted funds £	Restricted funds £	2023 Total £
Rents receivable	272,047	—	272,047	264,241	—	264,241
Caretaker services to Tenants	8,443	—	8,443	7,830	—	7,830
Conference room hire	5,505	—	5,505	11,065	—	11,065
Recoverable utility costs	43,036	—	43,036	3,285	—	3,285
Other General income	11,681	—	11,681	6,667	—	6,667
	340,712	—	340,712	293,088	—	293,088

6 Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	2024 Total £	Unrestricted funds £	Restricted funds £	2023 Total £
Staff costs (note 10)	78,915	—	78,915	86,443	—	86,443
Advertising and promotion	24,456	—	24,456	48,062	—	48,062
Investment manager's fees	31,257	—	31,257	21,387	—	21,387
Other trading activities	21,874	—	21,874	28,562	—	28,562
Other direct costs	6,015	—	6,015	13,687	—	13,687
Allocated of support costs (note 8)	49,064	—	49,064	50,230	—	50,230
	211,581	—	211,581	248,371	—	248,371

7 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	2024 Total £	Unrestricted funds £	Restricted funds £	2023 Total £
Post Adoption & Aftercare	189,125	25,000	214,125	185,466	25,000	210,466
St. Mark's Stay & Play	61,711	—	61,711	60,162	—	60,162
St. Francis Family Centre	166,231	40,107	206,338	127,857	77,110	204,967
Crisis Funds	—	101,771	101,771	—	116,848	116,848
Connect-Ed Mental Health Services	1,233,774	478,061	1,711,835	1,253,296	526,566	1,779,862
Rainbow Bereavement Support Programme	—	52,286	52,286	13,491	35,173	48,664
Pastoral Awareness	65,805	2,890	68,695	55,058	—	55,058
Family Support Services	10,838	5,954	16,792	—	—	—
	1,727,484	706,069	2,433,553	1,695,330	780,697	2,476,027

Notes to the financial statements 31 March 2024

8 Support costs

	Basis of allocation	Raising funds £	Post adoption and after care services £	St. Mark's Stay & Play £	St. Francis Family Centre £	Connect-Ed Mental Health Services £	Rainbow Bereavement Support Programme £	Pastoral awareness £	2024 Total funds £
Finance, human resources and general office	Staff No's	5,890	14,726	5,890	14,726	161,982	—	2,945	206,159
Management	Usage & Staff Time	10,182	5,091	5,091	5,091	22,401	—	5,091	52,947
Direct administrative support	Staff Time	2,028	5,074	2,028	5,074	16,004	—	1,015	31,223
Premises Costs, Equipment & Utilities	Usage & Floor Space	25,640	25,040	13,845	27,845	48,099	—	7,605	148,074
Legal and professional fees	Usage & Staff No's	600	1,500	600	1,500	16,500	—	300	21,000
Depreciation	Usage & Staff No's	795	1,636	655	33,023	26,436	—	327	62,872
Governance costs	Support Cost Split	3,929	4,620	2,447	7,597	25,371	—	1,505	45,469
2024 Total funds		49,064	57,687	30,556	94,856	316,793	—	18,788	567,744

	Basis of allocation	Raising funds £	Post adoption and after care services £	St. Mark's Stay & Play £	St. Francis Family Centre £	Connect-Ed Mental Health Services £	Rainbow Bereavement Support Programme £	Pastoral awareness £	2023 Total funds £
Finance, human resources and general office	Staff No's	3,803	9,508	3,803	9,508	100,781	1,902	1,902	131,205
Management	Usage & Staff Time	10,293	5,676	5,195	5,869	28,595	2,097	5,195	62,921
Direct administrative support	Staff Time	—	—	—	—	78,430	—	—	78,430
Premises Costs, Equipment & Utilities	Floor Space	29,437	21,526	10,722	18,722	66,273	4,700	6,169	157,549
Legal and professional fees	Usage	690	1,725	690	1,725	18,290	345	345	23,812
Depreciation	Usage	1,945	4,863	1,945	4,863	51,547	973	973	67,109
Governance costs	Support Cost Split	4,062	3,808	1,966	3,578	30,248	881	1,282	45,825
2023 Total funds		50,230	47,106	24,321	44,265	374,164	10,898	15,866	566,850

9 Net income (expenditure) and net movement in funds

This is stated after charging:

	Unrestricted funds £	Restricted funds £	2024 Total £	Unrestricted funds £	Restricted funds £	2023 Total £
Staff costs (note 10)	1,693,966	333,644	2,027,610	1,535,939	471,535	2,007,474
Auditor's remuneration (including VAT)						
- Statutory audit services	18,840	—	18,840	24,720	—	24,720
- Tax advice	2,400	—	2,400	—	—	-
Depreciation	50,223	12,649	62,872	62,557	4,552	67,109

10 Staff costs and remuneration of key management personnel

Staff costs during the year were as follows:

	2024 Total £	2023 Total £
Wages and salaries	1,703,557	1,685,073
Social security costs	141,948	151,790
Other pension costs	140,732	122,762
	1,986,237	1,959,624
Recruitment costs	11,195	38,074
Agency staff costs	11,380	9,776
Redundancy costs	18,798	—
	2,027,610	2,007,474

Payments to agency staff during the year reflect the need to cover staff annual leave and sickness.

The average number of employees during the year, analysed by function, was as follows:

	2024 Number	2024 FTE	2023 Number	2023 FTE
Raising funds	2	2	2	2
Charitable activities	69	37	67	38
Indirect support	8	6	10	7
	79	45	79	48

FTE = Full time equivalents

In addition to the above, a great amount of time, the value of which is impossible to quantify for the purpose of these financial statements, was donated by 41 volunteers throughout the period (2022/23 – 19). Activities undertaken included assisting at events, fundraising, general office duties and supporting with our Christmas Gift Appeal.

The number of employees who earned more than £60,000 during the year (including taxable benefits but excluding employer pension contributions) was as follows:

	2024	2023
£60,001 to £70,000	2	2
£70,001 to £80,000	1	1
£80,001 to £90,000	1	0

10 Staff costs and remuneration of key management personnel (continued)

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprise the trustees, the Chief Executive Officer and the Senior Management Team. The total remuneration (including taxable benefits and employer's pension contributions) of the key management personnel for the year was £343,990 (2022/23 – £338,706).

No trustee received any remuneration in respect of their services during the period (2022/23 – £nil).

No out of pocket travelling expenses were reimbursed to trustees during the year (2022/23 – £nil).

11 Taxation

The company is a charity under the Finance Act 2010 (schedule 6, paragraph 1) definition. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains within categories covered by the Corporation Tax Act 2010 (part 11, chapter 3) or the Taxation of Chargeable Gains Act 1992 (section 256), to the extent that such income or gains are applied exclusively to charitable purposes.

No direct tax charge arose in the period.

12 Tangible fixed assets

	Freehold land, buildings and leases £	Equipment unrestricted £	Equipment restricted £	Total £
Cost				
At 1 April 2023	1,095,326	265,406	83,992	1,444,727
Additions	—	4,790		4,790
Disposals	—	17,194	(17,194)	—
At 31 March 2024	<u>1,095,326</u>	<u>287,390</u>	<u>66,798</u>	<u>1,449,514</u>
Depreciation				
At 1 April 2023	316,050	250,635	31,763	598,448
Charge for year	31,789	12,707	18,376	62,872
Disposals	—	5,727	(5,727)	—
At 31 March 2024	<u>347,839</u>	<u>269,069</u>	<u>44,412</u>	<u>661,320</u>
Net book values				
At 31 March 2024	<u>747,487</u>	<u>18,321</u>	<u>22,386</u>	<u>788,194</u>
At 31 March 2023	<u>779,276</u>	<u>14,771</u>	<u>52,228</u>	<u>846,275</u>

It is likely that the open market values of the charity's freehold land and buildings are substantially higher than their book values based on cost. The amounts of such differences cannot be ascertained without incurring significant cost, which, in the opinion of the trustees, is not justified in terms of the benefit to the users of the financial statements.

Notes to the financial statements 31 March 2024

13 Investments

	2024 £	2023 £
Listed investments		
Market value at 1 April	4,985,396	4,971,880
Additions at cost	995,672	1,325,488
Disposals at book value (proceeds: £352,685; gains £12,977)	(339,708)	(999,506)
Net unrealised losses	(1,906)	(312,465)
Market value at 31 March	5,639,454	4,985,395
Cash held by investment managers for re-investment	119,537	150,109
	5,758,991	5,135,505
 Cost of listed investments excluding cash held by investment managers	5,053,748	4,478,241

Listed investments held at 31 March comprised the following:

	2024 £	2023 £
UK fixed interest	871,525	759,954
UK equities	4,212,861	3,395,200
UK unit trusts	175,814	271,133
Property	150,120	167,730
Overseas unit trusts	175,814	337,830
Mixed Investments	53,320	53,548
	5,639,454	4,985,395

14 Debtors

	2024 £	2023 £
Fees from schools and local authorities	48,437	76,957
Other debtors	78,767	22,644
Investment income due	51,500	47,437
Loans to employees	4,083	2,412
Legacies receivable	78,000	—
Prepayments and accrued income	69,901	115,977
	330,688	265,427

15 Creditors: amounts falling due within one year

	2024 £	2023 £
PAYE	19,914	17,232
National insurance	16,414	17,133
Other creditors	105,946	97,331
Accruals	42,541	41,528
Deferred income	278,630	255,029
	463,446	428,253

Deferred income consists of monies received for the next financial year for school counselling £176,966 (2022/23 – £148,320), St Francis Family Centre £1,526 (2022/23 – £17,267), Rainbows Bereavement Programme £19,411 (2022/23 – £19,144), and rental income for nine tenants (2022/23 – six tenants) amounting to £80,726 (2022/23 – £70,297).

Notes to the financial statements 31 March 2024

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trusts to be applied for specific purposes:

	At 1 April 2023 £	Income £	Expenditure £	Transfers, gains and losses £	At 31 March 2024 £
Bishop Harvey Memorial Garden	12,517	—	—	—	12,517
Canon Flood Trust/Crisis Fund	151,835	575	—	—	152,410
Crisis Fund Arundel & Brighton	203,533	9,506	(16,999)	—	196,040
Crisis Fund Southwark	121,776	46,748	(34,102)	—	134,422
Crisis Fund Westminster	127,377	33,421	(50,671)	—	110,127
Crisis Fund Grenfell	97,600	46,085	(75,334)	—	68,351
North London Schools	7,560	—	—	—	7,560
East London Schools	26,369	25,824	(42,644)	—	9,549
Meditation with Children	11,588	—	(2,890)	—	8,698
Rainbows	14,668	46,335	(52,286)	—	8,717
School Counselling	74,353	77,316	(126,511)	—	25,158
St Francis' Family Centre	41,373	30,267	(40,106)	—	31,534
West London Schools	55,031	109,254	(147,754)	(16,531)	—
Pathways Post Adoption and Aftercare Services	—	25,000	(25,000)	—	—
Family Support Services	—	—	(5,954)	16,531	10,577
Pinner and Southall/Ealing Cluster	—	85,818	(85,818)	—	—
	945,580	536,149	(706,069)	—	775,660

	At 1 April 2022 £	Income £	Expenditure £	Transfers, gains and losses £	At 31 March 2023 £
Big Lottery Fund Grant	26,367	—	(34,165)	7,798	—
Bishop Harvey Memorial Garden	12,517	—	—	—	12,517
Canon Flood Trust/Crisis Fund	245,713	5,508	(99,386)	—	151,835
Crisis Fund Arundel & Brighton	150,986	54,047	(1,500)	—	203,533
Crisis Fund Southwark	51,865	77,725	(7,814)	—	121,776
Crisis Fund Westminster	113,974	21,551	(8,148)	—	127,377
Crisis Fund Grenfell	115,218	54,620	(72,238)	—	97,600
North London Schools	3,252	14,134	(9,826)	—	7,560
East London Schools	16,607	53,313	(43,551)	—	26,369
Meditation with Children	11,588	—	—	—	11,588
Rainbows	20,539	29,302	(35,173)	—	14,668
School Counselling	50,871	181,350	(157,868)	—	74,353
St Francis' Family Centre	45,350	38,968	(42,945)	—	41,373
West London Schools	79,063	219,051	(243,083)	—	55,031
Pathways Post Adoption and Aftercare Services	—	25,000	(25,000)	—	—
	943,910	774,569	780,697	7,798	945,580

16 Restricted funds (continued)

The specific purposes for which the funds are to be applied are as follows:

(a) Big Lottery Fund

These are funds received for staff costs of the nursery nurses based at St Francis Family Centre. These were spent in full in 2022/23.

(b) Bishop Harvey Memorial Garden

This fund consists of monies received towards a memorial garden, its upkeep and maintenance in memory of Bishop Harvey, former Administrator and Chairman of the Catholic Children's Society (Westminster).

(c) Canon Flood Trust/Crisis Fund

This fund (also known as the Charles Bernard Flood Trust) was established in 1964 with the object of providing financial assistance to employees and former employees of CCS or their dependants. In light of the cost-of-living crisis and the challenges faced by many families, in July 2022 the board of trustees passed a resolution to allow funds from this trust to be used to provide emergency support for children and families in crisis.

(d) Crisis Fund Arundel & Brighton

This fund is used to support children and families in poverty within the Diocese of Arundel & Brighton. Funding was received towards the fund from individuals, parishes and schools.

(e) Crisis Fund Southwark

This fund is used to support children and families in poverty within the Archdiocese of Southwark. Funding was received towards the fund from individuals, parishes and schools.

(f) Crisis Fund Westminster

This fund is used to support children and families in poverty within the Diocese of Westminster. Funding was received towards the fund from trusts, individuals, parishes and schools.

(g) Crisis Fund Grenfell

This fund is used to support children and families affected by the Grenfell Tower Fire, including delivering mental health services in four schools. These mental health services are part-funded by the Royal Borough of Kensington & Chelsea (RBKC).

(h) North London Schools

This fund consisted of monies received for school counselling and therapy work from BBC Children in Need.

(i) East London Schools

This fund consisted of monies received for school counselling and therapy work in a cluster of schools in the London Borough of Tower Hamlets.

(j) Meditation with Children

This fund is used to promote meditation with children, in the tradition of John Main OSB.

16 Restricted funds (continued)

(k) Rainbows

This fund consists of monies received towards the cost of a Rainbows Registered Director who will deliver training workshops to teachers on how to facilitate support groups for children experiencing bereavement and loss. Funds were received from the Assumption Legacy Fund towards this.

(l) School Counselling

This fund consists of monies received to deliver school counselling and play therapy services in Harrow.

(m) St Francis' Family Centre

This fund consists of monies which are to be applied to meet the cost of capital expenditure and maintenance.

(n) West London Schools

This fund comprised of funding received to deliver school counselling and therapy services in Hillingdon, Southall/Ealing and Hammersmith and Fulham. All funds were spent in full. With the agreement of one funder, some funds have been reallocated to help pilot our Family Support Worker Project and these were transferred to the Family Support Services Fund.

(o) Pathways Post Adoption & Aftercare Services

This fund consists of funding received from the Royal Borough of Kensington & Chelsea (RBKC) to contribute towards the statutory element of our Post Adoption service.

(p) Family Support Services

This fund consists of funding received to pilot our Family Support Worker Project.

(q) Pinner and Southall/Ealing Cluster

This fund consists of funding received to deliver school counselling and therapy services across clusters of schools in Pinner and Southall/Ealing.

17 Unrestricted funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 April 2023 £	Income and investment losses £	Expenditure £	Transfers between funds £	At 31 March 2024 £
Designated funds					
Tangible fixed assets fund	794,047	—	(45,433)	17,194	765,808
Property repairs fund	500,000	—	—	—	500,000
Pathways Post Adoption and Aftercare Fund	2,000,000	98,380	(189,125)	1,090,745	3,000,000
	3,294,047	98,380	(234,558)	1,107,939	4,265,809
General funds	2,342,580	2,544,109	(1,704,507)	(1,107,939)	2,074,243
	5,636,627	2,642,489	(1,939,065)	—	6,340,052

	At 1 April 2022 £	Income and investment losses £	Expenditure £	Transfers between funds £	At 31 March 2023 £
Designated funds					
Tangible fixed assets fund	854,894	—	(47,169)	(13,678)	794,047
Property repairs fund	500,000	—	—	—	500,000
Pathways Post Adoption and Aftercare Fund	2,000,000	101,928	(185,466)	83,538	2,000,000
	3,354,894	101,928	(232,635)	69,860	3,294,047
General funds	2,291,900	1,839,404	(1,711,066)	(77,658)	2,342,580
	5,646,794	1,941,332	(1,943,701)	(7,798)	5,636,627

The purposes for which the funds have been set aside are as follows:

(a) Tangible fixed assets fund

The tangible fixed assets fund represents the net book value of the charity's unrestricted tangible fixed assets. A decision was made to separate this fund from the general fund of the charity in recognition of the fact that the tangible fixed assets are essential to the day to day work of the charity and as such their value should not be regarded as funds that would be realisable with ease, in order to meet future contingencies.

(b) Property repairs fund

The property repairs fund has been established to provide funds to help meet the cost of major repairs to CCS's properties. During the year CCS did not spend anything on significant property repairs and maintenance (2022/23 – £nil).

(c) Pathways Post Adoption & Aftercare Fund

The trustees have created a designated fund of £3,000,000 to help meet the costs of the non-statutory component of our Post Adoption work; the statutory component of this service is part-funded by the Royal Borough of Kensington and Chelsea.

18 Analysis of net assets between funds

	General funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2024 are represented by:				
Tangible fixed assets	—	765,809	22,385	788,194
Investments	2,119,928	3,500,000	139,063	5,758,991
Current assets	348,243	—	683,730	1,031,973
Creditors: amounts falling due within one year	(393,928)	—	(69,518)	(463,446)
	2,074,243	4,265,809	775,660	7,115,712
Unrealised losses included above:				
On investment assets	216,015	211,366	38,787	466,168
Reconciliation of movements in unrealised gains on investment assets				
Unrealised gains at 1 April 2023	161,492	156,765	38,787	357,044
Less in respect of disposals in year	55,475	55,555	—	111,030
	216,967	212,320	38,787	468,074
Add: net gains arising on revaluation in the year	(952)	(954)	—	(1,906)
Unrealised gains at 31 March 2024	216,015	211,366	38,787	466,168
	General funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2023 are represented by:				
Tangible fixed assets	—	794,048	52,227	846,275
Investments	2,496,443	2,500,000	139,062	5,135,505
Current assets	117,733	—	910,947	1,028,680
Creditors: amounts falling due within one year	(271,597)	—	(156,656)	(428,253)
	2,342,579	3,294,048	945,580	6,582,207
Unrealised losses included above:				
On investment assets	161,492	156,765	38,787	357,044
Reconciliation of movements in unrealised gains on investment assets				
Unrealised gains at 1 April 2022	293,938	285,334	70,597	649,869
Less in respect of disposals in year	9,812	9,828	—	19,640
	303,750	295,172	70,597	669,509
Add: net gains arising on revaluation in the year	(142,258)	(138,407)	(31,810)	(312,465)
Unrealised gains at 31 March 2023	161,492	156,765	38,787	357,044

19 Liability of members

The charity is constituted as a company limited by guarantee. In the event of the charity being wound up members are required to contribute an amount not exceeding £10.

20 Related party transactions

During the financial year 2023/24 4 trustees (2022/23 – six) donated a total of £284 (2022/23 – £914) which included £133 (2022/23 – £297) relating to purchases of Christmas cards. There were no other related party transactions during the period of report (2022/23 – none).