

Company registration number: 01546053

Charity registration number: 282803

Catholic Childrens Society (Plymouth)

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2023



WESTCOTT'S

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

Catholic Childrens Society (Plymouth)

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Catholic Childrens Society (Plymouth)

Reference and Administrative Details

Trustees	A M Rodgers
	H Brown
	M Marszalek
	V L Magor
	M T Shepherd
	M Macari
	D T V Kroonenburg
	R Paice
Secretary	V L Magor
Charity Registration Number	282803
Company Registration Number	01546053
	The charity is incorporated in England and Wales.
Registered Office	St Boniface House Ashburton Devon TQ13 7JL
Independent Examiner	Westcotts (SW) LLP Plym House 3 Longbridge Road Marsh Mills Plymouth Devon PL6 8LT
Solicitors:	Tozers Broadwalk House Southernhay West Exeter Devon EX1 1UA

Catholic Childrens Society (Plymouth)

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2023.

Structure

The Society is a company limited by guarantee, not having share capital, and governed by its Memorandum and Articles of Association. [In the event of the Company being wound up, the liability of each member is limited to £10].

Control of the Society and its property and funds are vested in a Committee, whose Members, Chair and Deputy Chair are formally appointed by the Roman Catholic Bishop of Plymouth and who constitute the charity trustees of the Society and directors under company law and are known as the Board of Trustee Directors.

However, at present the Plymouth Diocese are without a Bishop as Bishop Mark O'Toole has moved to a new post, leaving an Acting President, Canon Paul Cummins as Diocesan Administrator, who can appoint new trustees to CCSP.

Governance, Decision-making and Recruitment and Appointment of Trustee Directors

Details of the structure of the Charity and its Governing Document are given above. The business of the Society is managed by this Board, which may consult with the Bishop/Acting President on the business of the Society whenever it is deemed appropriate, and which must do so on any matter which significantly affects the character and ethos of the Society. The Board meets as often as considered necessary to manage the business of the Society but must meet at least three times a year. The Board may delegate any of its functions to sub-committees, (provided at least two members of each sub-committee are members of the main committee) and regulate them as appropriate and in addition may appoint sub-committees to act purely in an advisory capacity. During 2022 the Board reviewed and set up sub-committees where needed, an example of this being sub-committees were created for an action plan, topics being CCSP moving forward and reviewing finances, expenses, fundraising and communication with the Bishops Office. Face to face meetings take place, along with Teams meetings where appropriate, as well as some phone conversations.

Recruitment of members takes place from advertisements placed across the Catholic Diocese of Plymouth, as we have an expectation that members will live within the area in which the charity provides its services. The Board members are recruited from all backgrounds, faiths, and experiences, and although some have specialist skills and knowledge to share with the Board it is considered of primary importance that the members have an interest in the care and welfare of children, young people, and families.

Candidates for membership of the Board are invited to attend one or two Board Meetings as observers, to meet existing members and gain an insight into the workings of the Charity and its Board. At that time and on appointment to the Board, they are supplied with a copy of the last Statutory Financial Statements of the Charity, a copy of its Memorandum and Articles and Charity Commission publications explaining their responsibilities as Trustee Directors. New Board Members complete declarations accepting membership of the Charity and of their willingness to act as Trustee Directors of the Charity and are vetted in accordance with the guidance issued by the Charity Commission.

All new Board members are encouraged to ask questions at Board meetings, and where appropriate to seek additional training or guidance on any aspect of the Society's work. Members of staff and Trustees are available for any questions.

Trustee Directors receive no remuneration for their work governing and supporting the charity, although due to the large area covered and to ensure recruitment and retention of Board members, reasonable travel expenses are reimbursed.

Catholic Childrens Society (Plymouth)

Trustees' Report

Staff

During 2023 the Society employed three paid staff, all of whom worked part time.

- Pro-active Parenting Lead/Rainbows Director - providing and facilitating all Pro-active Parenting courses to support parents/carers and liaising with schools. The Pro- active Parenting member of staff is also trained to deliver Rainbows GB bereavement and loss training: to support members of staff in CAST schools to deliver the rainbows programme to children.
- Fundraiser & Communications Officer - obtaining all grants and funding for the charity and updating parishioners/Diocese/supporters of the work CCSP carry out through the year.
- Administrator, Finance and Essential Grants Manager - Essential grant programme, admin for Trustees/charity and finances.

Patron

Our sincere thanks go to Professor Shelia the Baroness Hollins who is our Patron, she is regularly updated.

Volunteers

Throughout the Diocese, a few people in parishes volunteer to help the Society by acting as coordinators for the annual appeal collection. Others have given much time and effort to fundraising and publicity. The Society is most grateful to all who have given help in any way.

CCSP plan to continue to actively promote the Parish Volunteer role.

Other relationships

The Society is supported by the Plymouth Diocesan Trust, also a Registered Charity (No. 213227). The Diocesan Trust provides the accommodation occupied by the Society's Registered Office and expects reimbursement for the office consumables such as stationery, telephone, and postage. A small sum is payable for other administrative services provided by the Diocese such as payroll and personnel support. The Society is exceedingly grateful for the support the Diocese offers in this way.

Caritas

Caritas continues to thrive and develop.

It supports and shares the Mission of the Catholic Church, supporting the network of social action charities and parishes within the Plymouth Diocese. We have a strong partnership with Caritas Plymouth. As one of the founder members of the Caritas team we are helping to draw this initiative forward, helping to reach more disadvantaged families' and children. We have worked collaboratively with Caritas in identifying the needs of families in crisis in the Dioceses. Helping those of faith and of none.

Compliance with the governing document and current statutory requirements

The financial statements have been prepared in accordance with the governing document of the Society, current statutory requirements, and the requirements of the Statement of Recommended Practice (FRS102): Accounting and Reporting by Charities. The Board of Trustee Directors have complied with their duty and with due regard to the guidance on public benefit given by the Charity Commission when exercising any powers or duties to which the guidance was relevant.

Catholic Childrens Society (Plymouth)

Trustees' Report

Investment Powers

Under the Memorandum and Articles, the Charity has the power to deposit or invest funds in any manner (but to invest only after obtaining advice and having regard to the suitability of investments and the need for diversification). The Charity holds a policy on ethical investment and has a statement of investment principle and risk of which our investment advisors are aware.

Objectives

The objectives of the Society are to relieve the charitable needs of children and young persons and families, especially those of the Catholic faith.

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Activities Undertaken by the Society in connection with the objectives stated.

The stated objective of the Society is to support family life across the Catholic Diocese of Plymouth, which covers all of Cornwall, Devon, and part of Dorset.

Currently this is achieved by the provision of the Pro-active Parenting Project, Rainbows bereavement and loss training, the Good Shepherd Programme for schools, and an Essential Grant Programme. These are all supported by various fundraising initiatives and donations from schools, parishes, and individuals, as well as from a number of grant giving organisations. Our investment strategy provides reserves to ensure there are sufficient funds available to support these activities for at least the coming financial year in the event of a financial deficit caused by lack of income. This is necessary due to the fluctuating nature of our grant giving, which is dependent on need and can vary greatly month to month.

The Pro-active Parenting Project is designed to support parents and carers. The programmes cover differing age ranges so that parents or carers have a choice of platform to suit their needs. Efforts are made to overcome any barriers to participation, such as literacy or language, and venues are selected to cover a wide-ranging area and with appropriate facilities for all participants.

These programmes are provided free of charge to all parents and carers and although voluntary donations to help defray expenses are welcomed, they are not expected. CCSP also has an SLA agreement with CAST [Plymouth CAST, Multi Academy Trust], in order to be able to offer the Pro-active Parenting Courses within these schools.

As local authority budgets are cut further, the number of non-statutory parenting programmes provided by local authorities continue to fall year on year. The Pro-active Parenting project strives to bridge the gap for parents by providing programmes in their locality.

The Pro-active Parenting member of staff is also trained to deliver Rainbows GB bereavement and loss training to support members of staff in CAST schools to deliver the rainbows programme to children.

The Board of Trustee Directors review the Project to ensure cost efficiency, value for money, along with effectiveness and impact are being met.

Our Good Shepherd programme is promoted in schools to encourage young people to think of the needs of others. Along with the organization of sponsored events to raise awareness and funds for CCSP.

Catholic Childrens Society (Plymouth)

Trustees' Report

We also purchased essential items for families through our Essential Grant Programme. Helping to support families of all faiths or none. All grant applications the Society receive are assessed on individual/families/carers need; in order that CCSP can be sure that all donations/funding received are being used with consideration and efficiency.

Applications must be supported by a professional agency supporting the family, an example of this being a school, housing association or medical professional. Guidance is offered to applicants and referees through documents publicly available on our website or on request. The main criteria for acceptance remains that the item required must directly benefit children within the family, and be of an essential nature, and not available through statutory aid. The Essential Grant programme will continue to be reviewed.

The Board of Trustee Directors have provided all these services and complied with their duty and with due regard to the guidance on public benefit given by the Charity Commission when exercising any powers or duties to which the guidance was relevant.

Summary of achievements in 2023, report from the Acting Chair of Trustees.

Evaluations of our work as we came out of the pandemic showed the impact of changes on the domestic and world economy on our investments, with less money coming in all round. With this in mind action plans were created in the various areas of work, with targets to look at ways of making our services more efficient and thus saving money and streamlining our services where possible. These have been revisited every three months to look at the progress being made. We have started to experience some post pandemic buoyancy after a challenging three years which saw fewer donations, difficulty in attracting grants and an inability to get into schools. Over the last year as trustees, we have been able to move forward, visit parishes and our Fundraiser and Pro-active parenting facilitator have been able to get back into schools to share our **work**. **Now we** are ready to begin a careful expansion phase.

Many more CAST schools have been able to apply for essential grants on behalf of individual families. In response and in thanks, many schools are holding fundraising events for CCS e.g. collections at school and for example at carol services.

Our requests continue to come from many different professionals supporting families, families of faith or none from different areas of the diocese. As the cost-of-living crisis hits hard, families feel the effects of the post pandemic phase and the impact on lives of those already working against the odds. Who are we helping? Families with disabilities, those who have suffered the impact of bereavement, unexpected illness, pregnant women, asylum seekers, DA survivors and so many more.

The charity's facilitator continues to be innovative in her approach to her work.

As Acting Chair, I feel, it is vital that our Trustees remain active and vibrant in their approach to working on the board. All Trustees and employees were invited to take part in CPD – which took the form of input from Trauma Informed Practice, Plymouth. This practice seeks to understand and respond to the impact of trauma on people's lives.

We are about to launch a new website enabled through part of a legacy from a former Trustee. Money spent in this area is vital to ensure our services are up to date, accessible and efficient. Our aim being to continue to modernise, adapt and change to keep our charity vibrant, cost effective and responsive to the needs of our families.

Historically the Bishop of the diocese is also our President, giving validation and support to the work of our charity, however the diocese has been without a Bishop for more than eighteen months, but we are grateful for the support of Canon Paul Cummins, Diocesan Administrator.

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Trustees' Report

We are keen to have more effect and impact in Cornwall and Dorset. In order to do this, we are holding a fundraiser in Poole in May 2024, and our annual mass of celebration will be in Weymouth, Dorset so that more people in this part of the diocese can learn more about our work. Visiting and giving presentations at Deanery meetings are giving more awareness of our charity to clergy in these two counties.

As Acting Chair, I am part of the Caritas advisory group, working with a number of other partner charities. Caritas, a Catholic Social Action Charity, working in partnership with poor, marginalised and vulnerable people.

We are keen to increase our number of Trustees and encourage diversity in the makeup of our Board. We look to recruit Trustees to complement the skill set within the current board.

In the main we have many loyal donors who support our annual appeal but also fundraise in parishes. This may take the form of Lenten lunches, Cribfests, raffles etc. or individuals who donate on a regular or one-off basis. We are so grateful to our supporters who recognise the impact of the charity's work in all we try to achieve.

Summary of achievements in 2023 - Pro-active Parenting/Rainbows.

Continuing professional Development

Our parenting facilitator has attended Parental conflict training, Managing emotions training, Online safety, and online SPAM training in 2023.

Pro-Active Parenting

This launched 2 months prior to the start of 2023 with changes to the course provision to make it more accessible to parents, as well as for schools to be able to accommodate more easily, with topics that cover:

- Parental wellbeing
- Needs/wants and routines
- Effective communication and praise
- Boundaries and consequences
- Anxiety and attachment
- Bereavement and loss

We successfully ran courses in several schools including:

1. St John's, Tiverton
2. St Peters, Plymouth
3. St Joseph's, Exmouth
4. St Mary's, Falmouth
5. St Mary's, Poole
6. Our Lady's, Barnstaple
7. St Mary's, Marnhull
8. Keyham Barton Plymouth

Catholic Childrens Society (Plymouth)

Trustees' Report

9. Holy Cross Plymouth
10. Cathedral school, Plymouth

Promoting the courses that we have to offer has gone well, especially at the Dorset Deanery meeting and Cathedral CARITAS event and continuing to advertise through the CAST online portal.

We have reached out to non-CAST schools, meeting with the Tedd-Wragg trust for a potential SLA, as well as several other primary schools for Pro-Active parenting delivery at Highweek primary, as well as Saltash Community school for their young carer's groups.

Rainbows

We offer bereavement and loss training to staff in our Catholic schools, enabling them to deliver the Rainbows, Sunbeams and Spectrum programmes to small groups of students, that may have suffered different losses, through death, separation, and divorce. We have several Rainbows sites within the CAST schools and have added St Augustine's in Weymouth in 2023; where we delivered whole school CPD training, as well as individual facilitator training. We supported this school directly following a staff tragedy in November 2023 with one-to-one sessions for 9 staff members.

Good Shepherd

Our Good Shepherd programme continues to encourage children in our Catholic schools to think of others.

We continue to build links with our Catholic schools and Plymouth CAST. The good Shepherd programme runs over an academic year. We have led assemblies in several schools to launch the 2022/2023 'Caps for Cash' initiative. The Pro-active Parenting Lead has taken over the Good Shepherd project from December 2023, as it made sense as the school link for the Pro-Active parenting and Rainbows lead. 2023/2024 initiative is 'sleep on the floor' where assemblies have been held in Torquay and the project being run directly with the GIFT group at Cathedral school Plymouth.

Volunteers

Throughout the Diocese, a few people in our parishes volunteer to help the Society by acting as coordinators for the annual appeal and the crib appeal as well as other diocesan wide fundraising events. The Society is very grateful to all our loyal supporters who continue to help raise much needed funds.

We continue to promote the role of the Parish Volunteer, having produced a Parish Volunteer information pack, which includes a ladder of involvement.

This year we have visited four of the five Deanery meetings and have actively promoted how parishes can help us with our fundraising and we plan to visit the last Deanery meeting early in 2024.

Legacies

During 2023 CCSP received 4 legacies for which we are extremely grateful. This enables us to continue to support families within the Diocese, this also supports the charity's future. We are grateful for those people who left a donation in their will for CCSP, we are thankful for the support we receive.

Catholic Childrens Society (Plymouth)

Trustees' Report

Summary of achievements in 2023 - Fundraising

We are grateful to all our loyal parishioners who continue to support the Society throughout the Diocese. Our 2023 Annual Appeal was a great success and raised a record amount of money as we asked everyone to 'Create Hope for Families by Changing Lives' and giving generously. The introduction of a QR code has helped make it easier for donations to be made as fewer people carry cash, and a number of parishes promote direct donations only. In addition, we received a record number of donations to our Crib Appeal at the end of 2022/start of 2023, once again using the new QR code system.

Last year we received £6,000 of funding from the National Lottery, £5,000 from the Devon Community Fund and £2,000 from the Cornwall Community Fund. We were also extremely fortunate to receive generous donations from two parishes in our Diocese. Applications for grant funding remains challenging, as funders are receiving double the number of applications. The amount received from our regular annual grant funders remained at a similar level to the previous year of 2022, which is less than we have received in previous years.

Our orange box recycling scheme, where supporters can donate their unwanted items such as stamps, jewellery, silver etc. which is subsequently turned into cash, saw another record-breaking amount of money raised for the second consecutive year. £5,534.00 was received compared to £3,542.63 in the previous year. These orange boxes have raised almost £25,000 since they were first introduced in 2011 and more and more parishes are signing up to this scheme. We have also relaunched our ink cartridge recycling scheme which has seen £1,069.21 raised since it was first introduced in July 2008. In 2023, we have received £206 and now have 76 donators. Boxes have been requested by many parishes, and one box has been sent to each of the CAST schools in the Diocese.

Last year's Great Big Diocesan Quiz returned to pre-pandemic totals and almost £1,800 was raised and so we will continue to make this part of our annual fundraising calendar of events.

We held our inaugural 'Rise to Our Cause' event on Ascension Thursday at Buckfast Abbey which saw many of our supporters join the Society for mass at Buckfast Abbey, followed by a 2 course lunch, and the Guest Speaker – Rear Admiral Chris Snow OBE, the Deputy Lieutenant of Devon who talked about his role assisting the Lord-Lieutenant of Devon who is his Majesty the King's personal representative in the county. £450 was raised at this event and we plan to make this an annual event, with the intent of moving round the Diocese; with the 2024 event planned to be held in Poole.

We also increased our presence on social media and now have a record number of followers and likes, placing 2 – 3 posts on Facebook each week.

Our very grateful thanks go to all our loyal supporters in our parishes and schools for their continued support of the Society.

Annual Mass

This year's Annual Mass took place at St John's Catholic Primary school in Tiverton, where pupils, staff and Canon Kristian Paver welcomed parishioners, staff, and Trustees. It was a wonderful event and the pupils read prayers so eloquently and sang in harmonies and quodlibet entertaining everyone present.

Our CCSP Annual Mass is our way of thanking all our supporters as well as highlighting the important work that we do and we look forward to visiting St Joseph's in Weymouth, Poole in 2024.

Catholic Childrens Society (Plymouth)

Trustees' Report

Plans for the Year Ahead

- Continue to find alternative and innovative ways of fundraising.
- Ensure we apply for grant funding from new sources, as well as our regular supporters.
- Support a Charity Wills Week in June with Tozer's' Solicitors, where our supporters can make their will free of charge for a donation to the Society.
- Continue to work with our schools and parishes to ensure more support of our fundraising initiatives.
- Increase the number of Parish Volunteers.

We will continue to increase our existing initiatives including the Orange Box recycling scheme, our ink cartridge recycling scheme, our Helping Hands 50:50 club, our Caring Club, and our Great Big Diocesan Quiz.

Summary of achievements in 2023 - Essential Grant Programme – EGP

There continues to be extreme demand for the EGP, as there remains a high level of families in need within the Diocese. This has noticeably been due to the cost-of-living crisis, but also for reasons, such as ill health, change in family circumstances, bereavement, and families moving home.

	2021	2022	2023
Number of grant applications received – total for year	314	396	211
Applications declined/cancelled/or no longer required	79	166	63
Number of applications suspended due to limited funding – not processed	0	56	22
Number of grants approved and processed for the year	235	174	126

The number of applications considered was 189 of which **126** were processed, this is the number of families/carers supported by CCSP during 2023.

All applications are considered by a CCSP panel. Unfortunately, 2022 was the first year where due to limited funding CCSP had to review the number of applications it could process within a month. This led to some applications having to be suspended and not processed. During 2023 the number of applications effected was **22**. Referees/families and carers are notified, there is no waiting list and so if the CCSP funding limit for that month is met then applications need to be resubmitted in the following month. This has not been an easy decision for the Trustee Directors to make, but based on finances, donations and reserves this action had to be taken but remains under constant review.

Of the 126 applications approved and processed	The number of Children benefiting directly from item/s purchased was - 89	The number of children within a family with additional needs was - 31	The number of adults/applicants who have a disability or additional needs was – 18
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213 items were purchased for families/cares in 2023. [uniform is classed as one item].

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Trustees' Report

Funds are not transferred directly to a family or referee, items are purchased and delivered to the family home, or in the case of school uniform CCSP can sometimes organise for children/families/carers to go directly to a school uniform/clothing shop. An example of items provided this year are: – cookers, washing machines, fridge-freezers, school uniform, beds/mattresses, and cots.

Grants were given across the Diocese, which covers all of Cornwall, Devon, and part of Dorset. Although it is noted that the majority of the 189 applications considered were from Devon, Plymouth being the highest area supported.

Cornwall - 19	Devon - 155	Dorset - 14	Unknown area – 1 – details not provided.
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We have received many lovely messages of thanks from the agencies we deal with and some families we have supported. It is wonderful to have this feedback, both for CCSP, our donators and supporters, this also helps to support any future requests for funding.

We are extremely grateful for all donations, funding, and legacies that CCSP receive, as this enables the charity to continue with the Essential Grant Programme and support families within the Plymouth Diocese. Thank you.

Statement of Directors Responsibility

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

Company law requires the trustees to prepare financial statements for each year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

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

Catholic Childrens Society (Plymouth)

Trustees' Report

Investment Policy

Having regard to the level of reserves and reserves policy, the Directors operate a policy of keeping funds sufficient for day to day functioning in current accounts, with the balance administered by investment fund managers Stockdale Asset Management. This year the Directors have allocated part of the investments to ensure the Society has sufficient reserves to cover contractual obligations to its staff and suppliers should the Society become unintentionally insolvent.

Reserves

This section of the Directors' Report should be read in conjunction with note 14 to the financial statements. The Society is involved in several projects, the foremost being Pro-active Parenting, (supporting parents/carers and families), which is a permanent feature of the Society's work and its major financial commitment. The regular annual incoming resources of the Charity (i.e. excluding legacies and grants which are intermittent, unexpected sources of income), are usually approximately £60,000. Excluding grant-making activities, (which, again, are intermittent in nature), the regular annual resources expended by the Charity were approximately £61,000. The Charity has total unrestricted reserves at 31 December 2023 of £261,497 and restricted reserves of £5,000. The Directors consider this level of reserves appropriate (i) to cushion existing activities from unexpected fluctuations in incoming resources, (ii) to enable maintenance and improvement of the projects currently being run and (iii) to enable them to make one-off grants as and when appropriate. A designated reserve has been allocated to ensure that the Society is in a position to meet its contractual obligations to staff and suppliers should any unforeseen event occur which threatens the resources of the Society.

Incoming Resources

The Society's incoming resources in the year were £155,122 (2022: £65,420). Of this amount £109,796 (2022: £62,277) came from Voluntary Sources. Legacies of £41,439 was received in this period (2022: £ Nil). Grants totalling £24,400 (2022: £9,375) were secured this year as a result of the efforts of the fundraiser.

Resources Expended

The Society spent £98,688 (2022: £109,295) on expenditure. Charitable expenditure of £60,680 (2022: £69,067) in the current year comprises £27,957 (2022: £29,084) spent on Patchwork, (the family support project). Grants to individuals and other institutions decreased to £31,329 from £39,024 in 2022. The costs of Governance of the Society were £6,880 and £30,499 was applied to generate funds for the Society, including the cost of the fundraiser.

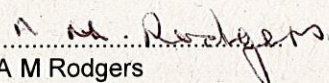
Net Movement in Funds

The net increase in realised funds for the year was £56,434 (2022: decrease of £43,875). Further details on the results for the year and on the movement in funds may be found in the Statement of Financial Activities on page 13 of the financial statements.

Catholic Childrens Society (Plymouth)

Trustees' Report

The annual report was approved by the trustees of the charity on and signed on its behalf by:


A M Rodgers
Trustee

22.4.2024

Catholic Childrens Society (Plymouth)

Independent Examiner's Report to the trustees of Catholic Childrens Society (Plymouth) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

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

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



Matthew Keane ACCA
Westcotts (SW) LLP
Plym House
3 Longbridge Road
Marsh Mills
Plymouth
PL6 8LT

A. M. Rodgers
22.4.2024

Date: 22.04.24

Catholic Childrens Society (Plymouth)

Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	131,235	20,000	151,235	62,277
Investment income	4	3,887	-	3,887	3,143
Total income		135,122	20,000	155,122	65,420
Expenditure on:					
Raising funds	5	(7,178)	(15,000)	(22,178)	(23,061)
Charitable activities	6	(75,836)	-	(75,836)	(85,719)
Other expenditure	7	(673)	-	(673)	(515)
Total expenditure		(83,687)	(15,000)	(98,687)	(109,295)
Gains/(losses) on investment assets		16,569	-	16,569	(34,641)
Net income/(expenditure)		68,004	5,000	73,004	(78,516)
Net movement in funds		68,004	5,000	73,004	(78,516)
Reconciliation of funds					
Total funds brought forward		186,453	-	186,453	264,969
Total funds carried forward	18	254,457	5,000	259,457	186,453

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

The funds breakdown for 2022 is shown in note 18.

The notes on pages 16 to 29 form an integral part of these financial statements.

Catholic Childrens Society (Plymouth)

(Registration number: 01546053)

Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	1,625	1,325
Investments	14	<u>192,480</u>	<u>168,231</u>
		<u>194,105</u>	<u>169,556</u>
Current assets			
Debtors	15	4,502	-
Cash at bank and in hand	16	<u>69,512</u>	<u>27,486</u>
		74,014	27,486
Creditors: Amounts falling due within one year	17	<u>(8,662)</u>	<u>(10,589)</u>
Net current assets		<u>65,352</u>	<u>16,897</u>
Net assets		<u>259,457</u>	<u>186,453</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		5,000	-
Unrestricted income funds			
Designated Funds		23,625	23,325
General Funds		<u>230,832</u>	<u>163,128</u>
Total unrestricted funds		<u>254,457</u>	<u>186,453</u>
Total funds	18	<u>259,457</u>	<u>186,453</u>

For the financial year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 14 to 29 were approved by the trustees, and authorised for issue on and signed on their behalf by:


A M Rodgers
Trustee

22.4.2024
The notes on pages 16 to 29 form an integral part of these financial statements.

Catholic Childrens Society (Plymouth)

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

St Boniface House
Ashburton
Devon
TQ13 7JL

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Catholic Childrens Society (Plymouth) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Catholic Childrens Society (Plymouth)

Notes to the Financial Statements for the Year Ended 31 December 2023

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity 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 these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

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

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Catholic Childrens Society (Plymouth)

Notes to the Financial Statements for the Year Ended 31 December 2023

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Electrical equipment	20% reducing balance
Other equipment (including collection boxes)	20% reducing balance

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Catholic Childrens Society (Plymouth)

Notes to the Financial Statements for the Year Ended 31 December 2023

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Catholic Childrens Society (Plymouth)

Notes to the Financial Statements for the Year Ended 31 December 2023

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Legacies and bequests	41,439	-	41,439
Donations - Good shepherd	726	-	726
Donations - Patchwork	1,500	-	1,500
Donations - Rainbows	587	-	587
Donations Fundraising	-	20,000	20,000
Donations - Fundraising	40,422	-	40,422
Crib offerings	6,752	-	6,752
Grants, including capital grants;			
Grants - Fundraising	24,400	-	24,400
Diocesan collections - Fundraising	15,409	-	15,409
	<u>131,235</u>	<u>20,000</u>	<u>151,235</u>

Catholic Childrens Society (Plymouth)

Notes to the Financial Statements for the Year Ended 31 December 2023

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Donations and legacies;			
Donations - Good shepherd	658	-	658
Donations - Patchwork	1,000	-	1,000
Donations - Fundraising	29,198	-	29,198
Donations - Other	748	-	748
Crib offerings	3,559	-	3,559
Grants, including capital grants;			
Grants from other charities	-	9,375	9,375
Diocesan collections - Fundraising	17,739	-	17,739
	<u>52,902</u>	<u>9,375</u>	<u>62,277</u>

4 Investment income

	Unrestricted funds General £	Total 2023 £
Interest receivable and similar income;		
Interest receivable on bank deposits	528	528
Other income from fixed asset investments	3,359	3,359
	<u>3,887</u>	<u>3,887</u>
	Unrestricted funds General £	Total 2022 £
Interest receivable and similar income;		
Interest receivable on bank deposits	99	99
Other income from fixed asset investments	3,044	3,044
	<u>3,143</u>	<u>3,143</u>

Catholic Childrens Society (Plymouth)

Notes to the Financial Statements for the Year Ended 31 December 2023

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Donations		6,500	15,000	21,500
Total for 2023		<u>6,500</u>	<u>15,000</u>	<u>21,500</u>
Total for 2022		<u>21,697</u>	<u>-</u>	<u>21,697</u>

b) Investment management costs

	Note	Unrestricted funds General £	Total funds £
Other investment management costs;			
Other portfolio management costs		678	678
Total for 2023		<u>678</u>	<u>678</u>
Total for 2022		<u>1,364</u>	<u>1,364</u>

Catholic Childrens Society (Plymouth)

Notes to the Financial Statements for the Year Ended 31 December 2023

6 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	Total expenditure £
Patchwork Family Support Project	20,029	7,928	27,957
Direct grant funding of individuals and other institutions	31,329	-	31,329
Rainbows	1,394	-	1,394
Fundraising	21,814	8,634	30,448
Investment managers costs	679	-	679
Indirect support costs	-	6,880	6,880
Total for 2023	75,245	23,442	98,687
Total for 2022	83,704	25,591	109,295

Costs that are directly attributable to activities of the charity are allocated to the respective cost headings during the year.

Support costs that are not directly attributable to activities (i.e. "indirect support costs") are generally allocated to activities, (other than grant-making activities and exceptional items in other activities), in the proportion that the direct costs of that activity bears to the overall direct costs of the charity.

7 Other expenditure

	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs	673	673
Total for 2023	673	673
Total for 2022	515	515

Catholic Childrens Society (Plymouth)

Notes to the Financial Statements for the Year Ended 31 December 2023

8 Analysis of support costs

Support costs allocated to raising funds

	Support costs £
Accountancy fees - independent examination	1,000
Accountancy fees - other work	2,755
Cost of trustees expenses	549
Administrative support costs	625
Other support costs	1,951
Costs of generating voluntary income	8,634
Patchwork charitable expenditure	7,928
Total for 2023	23,442
Total for 2022	25,591

9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	673	515

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Catholic Childrens Society (Plymouth)

Notes to the Financial Statements for the Year Ended 31 December 2023

11 Staff costs

The aggregate payroll costs were as follows:

The monthly average number of persons employed by the charity during the year was 3 (2022: 3).

	2023 No	2022 No
Gross salaries	48,718	44,414
Pension contributions	5,459	4,953
	<u>54,177</u>	<u>49,367</u>

No employee received emoluments of more than £60,000 during the year.

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2023	9,251	9,251
Additions	973	973
At 31 December 2023	<u>10,224</u>	<u>10,224</u>
Depreciation		
At 1 January 2023	7,926	7,926
Charge for the year	673	673
At 31 December 2023	<u>8,599</u>	<u>8,599</u>
Net book value		
At 31 December 2023	<u>1,625</u>	<u>1,625</u>
At 31 December 2022	<u>1,325</u>	<u>1,325</u>

Catholic Childrens Society (Plymouth)

Notes to the Financial Statements for the Year Ended 31 December 2023

14 Fixed asset investments

	2023 £	2022 £
Other investments	<u>192,480</u>	<u>168,231</u>

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 January 2023	168,231	168,231
Additions	45,933	45,933
Disposals	<u>(21,684)</u>	<u>(21,684)</u>
At 31 December 2023	<u>192,480</u>	<u>192,480</u>
Net book value		
At 31 December 2023	<u>192,480</u>	<u>192,480</u>
At 31 December 2022	<u>168,231</u>	<u>168,231</u>

15 Debtors

	2023 £
Accrued income	<u>4,502</u>

16 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>69,512</u>	<u>27,486</u>

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	2,014	1,475
Accruals	<u>6,648</u>	<u>9,114</u>
	<u>8,662</u>	<u>10,589</u>

Catholic Childrens Society (Plymouth)

Notes to the Financial Statements for the Year Ended 31 December 2023

18 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/ (losses) £	Balance at 31 December 2023 £
Unrestricted funds						
General						
General Funds	163,128	135,122	(83,014)	(973)	16,569	230,832
Designated						
Tangible fixed assets	1,325	-	(673)	973	-	1,625
Trustee designated	22,000	-	-	-	-	22,000
	<u>23,325</u>	<u>-</u>	<u>(673)</u>	<u>973</u>	<u>-</u>	<u>23,625</u>
Total unrestricted funds	186,453	135,122	(83,687)	-	16,569	254,457
Restricted funds						
Direct Grant Funding	-	20,000	(15,000)	-	-	5,000
Total funds	<u>186,453</u>	<u>155,122</u>	<u>(98,687)</u>	<u>-</u>	<u>16,569</u>	<u>259,457</u>

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Other recognised gains/ (losses) £	Balance at 31 December 2022 £
Unrestricted funds					
General					
General Funds	241,126	56,045	(99,402)	(34,641)	163,128
Designated					
Tangible fixed assets	1,843	-	(518)	-	1,325
Trustee designated	22,000	-	-	-	22,000
	<u>23,843</u>	<u>-</u>	<u>(518)</u>	<u>-</u>	<u>23,325</u>
Total unrestricted funds	264,969	56,045	(99,920)	(34,641)	186,453
Restricted funds					
Direct Grant Funding	-	-	(9,375)	-	(9,375)
Total funds	<u>264,969</u>	<u>56,045</u>	<u>(109,295)</u>	<u>(34,641)</u>	<u>177,078</u>

Catholic Childrens Society (Plymouth)

Notes to the Financial Statements for the Year Ended 31 December 2023

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

- i) The net book amounts of unrestricted funds invested in tangible fixed assets
- (ii) Details of the Patchwork Family Support Project are explained in the Trustees Report. In 2011 the Trustees decided to designate funds to secure the future of the Patchwork family support project, consequently a transfer amounting to a further two years annual expenses was made from the general fund to cover 2014 and 2015. It also includes incoming resources in the form of donations from participants of Patchwork courses. (The equipment used for the project is included in the Tangible Fixed Assets Fund).
- (iii) The net surplus/(deficit) after transfers to the designated funds represents, if in surplus, funds available for use at the discretion of the Directors to further expand the activities of the Society.
- (iv) Grants or donations received with restrictions over their use.

19 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 December 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	1,625	-	1,625
Fixed asset investments	192,480	-	-	192,480
Current assets	69,014	-	5,000	74,014
Current liabilities	(8,662)	-	-	(8,662)
Total net assets	<u>252,832</u>	<u>1,625</u>	<u>5,000</u>	<u>259,457</u>

	Unrestricted funds		Total funds at 31 December 2022
	General	Designated	
	£	£	£
Tangible fixed assets	-	1,325	1,325
Fixed asset investments	168,231	-	168,231
Current assets	27,486	-	27,486
Current liabilities	(10,589)	-	(10,589)
Total net assets	<u>185,128</u>	<u>1,325</u>	<u>186,453</u>

Catholic Childrens Society (Plymouth)

Notes to the Financial Statements for the Year Ended 31 December 2023

20 Related party transactions

During the year the charity made the following related party transactions:

Neither the Trustee Directors nor any persons connected with them receive any form of remuneration other than reimbursement at a fixed rate per mile for motor car travel and for other expenses incurred in the course of their duties as Trustee Directors. The entitlement was exercised by 6 Trustee Directors (2022:6). The Trustee Directors were reimbursed £549 for expenses during the year (2022: £810). Total costs of £1,477 were paid to the Diocesan Trust which was made up of the following; £1,000 to Plymouth Diocesan Trust (2022: £1,000) for bookkeeping and administrative support. The remainder of the costs were paid for general use of the admin costs as supplied by the Diocese.

No grants were given to the Diocese during the year.. At the balance sheet date the amount due to/from was £Nil (2022 - £Nil).

