



Catholic Care

Caritas Leeds

CATHOLIC CARE (DIOCESE OF LEEDS)

(A company limited by guarantee)

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED

31 MARCH 2023

**Charity Number: 513063
Company Number: 01633737**

Catholic Care (Diocese of Leeds)
Trustees' Report and Financial Statements
For the year ended 31 March 2023

Contents

	Page
Trustees and Advisers	1
Report of the Trustees	2 - 9
Independent Auditor's Report	10 - 12
Statement of Financial Activities (including income and expenditure account)	13
Balance Sheet	14
Statement of Cash Flows	15
Notes to the Financial Statements	16 - 27

Catholic Care (Diocese of Leeds)

Trustees and Advisors

For the year ended 31 March 2023

Name of Company: Catholic Care (Diocese of Leeds)

Registered Address: 11 North Grange Road
Headingley
Leeds LS6 2BR

Telephone No: 0113 3885400

Status: Company Limited by Guarantee and a Registered Charity

Company Registration No: 01633737

Charity Registration No: 513063

The Trustees constitute Directors of the Charity for the purpose of the Companies Act 2006 and the Trustees are the officials of the Charity for the purpose of the Charities Act 2011. The following members were in office during the year ended 31 March 2023 or have been appointed since the end of the year.

Right Reverend Marcus Stock, Bishop of Leeds (Chair)
Mr Timothy Parr (Vice Chair)
Rev Monsignor Peter Rosser (resigned 14 September 2023)
Rev Monsignor Donal Lucey
Mrs Sue Rix
Rev Dr Joseph Cortis
Mrs Maureen Fletcher
Mrs Vivienne Birch
Mr Kevin Devers
Very Rev Canon Martin Kelly
Mrs Julia Jones (Appointed 14 September 2023)
Dr Laura Roberts (Appointed 14 September 2023)

Company Secretary: Mrs Carol Hill

Senior Executives: Mrs Carol Hill (Director)
Ms Annette Clarke (Head of Adult Care) (resigned 31 March 2023)
Ms Rachel Wilkinson (Head of Care)
Ms Stephanie Wild (Head of Finance & Resources)

Auditors: BHP LLP, Statutory Auditors
1st Floor
Mayesbrook House
Leeds LS16 6QY

Solicitors: Grays
Duncombe Place
York YO1 7DY

Wrigleys Solicitors LLP
3rd Floor, Wellington Place
Leeds LS1 4AP

Bankers: Virgin Money PLC
94-96 Briggate
Leeds LS1 6NP

Investment Managers: Abrdn
Minerva House
29 East Parade
Leeds LS1 5PS

Catholic Care (Diocese of Leeds)

Report of the Trustees (incorporating the strategic report)

For the year ended 31 March 2023

The Trustees present their annual report together with the audited financial statements of Catholic Care (Diocese of Leeds) for the year ended 31 March 2023.

Objectives and Activities

The objects of the Charity are to promote, in the Roman Catholic Diocese of Leeds, the relief of those in need who are disadvantaged, vulnerable or marginalised. In order to achieve these objectives, the Charity provides the following services:

- Adult Care Services:
 - Adult Learning Disability Service
 - Mental Health Accommodation Service
 - Adult Outreach Service both in the community and an extra care scheme for older people
- Children & Family Care Services:
 - Children & Young People's Residential Service
 - Schools, Children & Family Wellbeing Services
- Community Support Services:
 - Older People's Services
 - Gianna Project - supporting mothers and their babies in difficult circumstances
 - Community Market
 - Food Pantries
 - Refugee Support
 - Other Community Support Projects

Public Benefit

The Trustees confirm they have complied with the requirement in Section 17 of the Charities Act 2011, to have due regard to public benefit in determining the activities undertaken by the Charity. The Trustees can also confirm that they have given due regard to the Charity Commission's guidance on public benefit. As a charity, we are keen to emphasise the public benefit that we believe our work provides. Our services are available to people of all faiths and none living within the geographical area which coincides with the Roman Catholic Diocese of Leeds who are disadvantaged, vulnerable and marginalised.

Volunteers and Supporters

We value the contribution of our volunteers who give freely of their time and skills. They are integral to our work and a positive difference to the sustainability of our community services, much of which would not take place without them. Volunteers enable us to offer a caring service in our Community Services in keeping with our values. We want every one of our volunteers to feel inspired, capable and empowered to make a positive difference to people's lives.

Fundraising

The Charity traditionally has two main annual fundraising events: the Annual Appeal which usually takes place in parishes across the Diocese on the fourth Sunday of Lent and the Good Shepherd Appeal which takes place in the Catholic Schools across the Diocese during the period of Lent. During the year an amount of £20,481 (2022: £15,574) was raised during the year for the Annual Appeal. The Good Shepherd Appeal raised £32,028 (2022: £21,562). The Charity does not engage in raising funds directly from the public and does not use a professional fund-raiser or consider fundraising activities to be significant. The Charity will continue to monitor its sources of income and should it start to generate significant funds from fundraising activities will inform the fundraising regulator and take all necessary measures to ensure it complies with the guidance issued.

Policies

During the year we have reviewed all our policies, including our safeguarding policy, to ensure that our working practices are up to date for the benefit of our staff, volunteers and the people we provide services to.

Catholic Care (Diocese of Leeds)
Report of the Trustees (incorporating the strategic report)
For the year ended 31 March 2023 (continued)

Achievements and Performance

During the year the Charity made progress in delivering its Strategic Plan despite the challenges of the economy which impacted negatively on its finances, the staff and volunteers and significantly increased demand in services from some of those who we provide a service to. This is the second year in which the Charity has been subjected to significant external financial challenges, but these two years have demonstrated the resilience, forward thinking and vibrancy of the Charity as it emerges from challenges posed by Covid.

During the year over 2,700 people were cared for and supported by the Charity.

We responded to support those hit directly by the cost of living crisis, especially from the new financial challenges arising from high inflation, particularly in respect of food and fuel. We were successful in achieving new sources of grant income and working with surplus food supplies to support the Community Market. Following a very successful appeal in the Parishes, we supported over 800 families through Pantries held in schools and other community locations.

With additional funding through the Albert Gubay Charitable Foundation, we have strengthened our Gianna Project, originally set up to support women of all ages with an unplanned pregnancy, with two family support workers. Their work has included support with substance and alcohol misuse, Doula antenatal support and interactive education from healthy eating on a budget, to exercise and wellbeing, to parenting.

Again, in response to the challenging times we have seen the number of people receiving counselling increase significantly. We have been able to offer a quick response to those who need help now and who would otherwise be facing a waiting list of several months. This has meant that individuals are not falling deeper into despair.

The Charity supported many people across the Diocese who wanted to welcome Ukrainians fleeing the war, in the Homes for Ukraine initiative. Our Community Sponsorship Programme welcomed three new families during the year, who were supported by volunteers to find a home and a new life here in the UK.

Older people tentatively came back to their community groups after Covid restrictions and now the groups are flourishing like never before as people relish each other's company.

The Charity's Adult Learning Disability Services celebrated a new service opening during the year. After numerous delays due to the pandemic and Brexit, the Charity's new accommodation at Westhaven Court finally opened its doors. This service provides the very latest model in Supported Living for adults with a learning disability, providing eleven fully self-contained apartments, each with its own front door. For the first time the Charity is undertaking transitional work, supporting young people as they leave home or care and transition into adult services.

The Extra Care Service in Skipton continued to establish itself during the year. It had its first CQC inspection in January 2023 since registration and achieved a rating of Good in all areas.

The Charity's Children's Residential Home has carried a number of vacancies throughout the year due to challenges around the sufficient recruitment of high calibre staff. This is an issue experienced throughout the sector.

The Schools, Children and Family Wellbeing Service continues to work across 55 schools in the Diocese. The team of social workers, who are also Trauma Informed Practitioners, provide therapeutic intervention to children and young people. We also support families, staff and the whole school community. As we emerge from Covid, this Service is beginning to experience different and more complex areas of need.

Management Restructure

During the year the Head of Adult Care resigned her post. After discussion and consultation, a management restructure took place and a new post was created, Head of Care, which combined the roles of the previous Head of Adult Care and Head of Children's Care. A temporary appointment was made to this post during the year. The Trustees made a permanent appointment to this post in December 2023.

Catholic Care (Diocese of Leeds)
Report of the Trustees (incorporating the strategic report)
For the year ended 31 March 2023 (continued)

Financial Review

During the year ended 31 March 2023 Catholic Care's income increased by £1,324,724 (31%) to £5,567,286. This was due largely to income generated by the provision of care and support at the new Supported Living Service and a full year of service provision at the extra care facility. Our total expenditure in delivering our services for the year increased by £1,020,685 (21%) to £5,998,450 largely due to an increase in staff costs due to higher service levels and a high inflationary increase in line with the National Joint Council (NJC) pay structure.

Charitable activities

Adult Care Services	Year Ended 31.3.23	Year Ended 31.3.22
Adult Learning Disability Service		
People receiving care & support	61	52
Number of homes	13	11
Residential & supported places	61	52
Referrals to the service	2	1
Income	£3,013,384	£2,536,563
% of total income	54%	60%
Expenditure	£3,021,661	£2,503,839
Mental Health Accommodation Service		
People receiving care & support	11	11
Number of homes	1	1
Supported flats	10	10
Referrals to the service	17	13
Income	£128,719	£124,489
% of total income	2%	3%
Expenditure	£177,943	£161,609
Adult Outreach Service		
People receiving outreach support	8	3
Income	£260,875	£154,392
% of total income	5%	4%
Expenditure	£256,712	£145,997
Older People Extra Care Service		
People receiving care & support	65	65
Income	£545,807	£192,344
% of total income	10%	5%
Expenditure	£747,605	£344,737
Children & Family Care Services		
Children & Young People's Service		
People receiving care & support	5	4
Number of homes	1	1
Residential places	7	7
Income	£535,337	£445,099
% of total income	10%	10%
Expenditure	£619,922	£532,636
Schools, Children & Family Wellbeing Service		
People receiving care & support	1687	994
Number of schools served	55	58
Income	£509,037	£472,935
% of total income	9%	11%
Expenditure	£709,790	£670,108

Catholic Care (Diocese of Leeds)
Report of the Trustees (incorporating the strategic report)
For the year ended 31 March 2023 (continued)

Community Support Services	Year Ended 31.3.23	Year Ended 31.3.22
Number of Older People's Groups / Outside Gatherings	16	11
Hot meals delivered	-	1526
Beneficiaries / People attending community groups	267	320
People receiving care & support:		
Gianna Project	421	404
Stay and Play Group Beneficiaries	30	52
Young Carers	-	434
Community Counselling	142	144
Community Market	73	20
Pantries	835	-
Income	£38,301	£33,643
% of total income	1%	1%
Expenditure	£285,559	£318,006

Reserves Policy

The Trustees reviewed the Reserves Policy during the year to ensure it both represents the Charity's requirements and meets with the Charity Commission's recommendations.

At the balance sheet date there were £5,172,024 of unrestricted reserves and £2,182 of restricted reserves for use in the provision of services to asylum seekers and refugees, and community services. The free reserves of the charity were £1,418,599 which includes £1,365,268 included in readily accessible investments.

During the year the Trustees looked in detail at their five year Strategic Plan with particular reference to:

- its forecasts for levels of income for the current and future years;
- its forecasts for expenditure for the current and future years on the basis of planned activity;
- its analysis of any future needs, opportunities, commitments or risks, where future income alone is likely to fall short of the amount of the anticipated costs.

As a result of this analysis, the Trustees have decided to continue to allocate over £240,000 of reserves to be spent on community projects during the year and also for the year ending 31 March 2024 where insufficient third-party funding is available.

The Trustees also looked at the level of reserves the Charity should maintain, using the best evidence available and considering the likelihood of a shortfall arising which means that reserves would be necessary and the strategy for an orderly closure in the event of an unplanned shutdown.

The Trustees have used this exercise to agree on a free reserves level of £1.5m which is approximately 3 months' worth of expenditure, to be maintained over the forthcoming five years. The level of reserves and the progress towards the achievement of the strategic plan are reviewed on a regular basis as part of the management information presented at Trustees' meetings.

Catholic Care (Diocese of Leeds)
Report of the Trustees (incorporating the strategic report)
For the year ended 31 March 2023 (continued)

	Year Ended 31.3.23	Year Ended 31.3.22
Restricted funds	£	£
Amenity funds	-	948
Diocesan Refugee Support Project	1,287	3,787
Refugee Community Sponsorship Groups	895	895
	2,182	5,630
Unrestricted funds		
Designated Property funds	3,650,705	3,504,753
General funds	1,521,319	2,203,213
Total unrestricted funds	5,172,024	5,707,966
Total funds	5,174,206	5,713,596

The general reserves are required by the Charity to meet its objectives of relieving those in need who are disadvantaged, vulnerable or marginalised; to provide working capital to support completion of its long-term development objectives; to deliver its current activities, and to allow the Trustees to meet their responsibilities and ensure the Charity continues as a going concern.

Going Concern

The Trustees regularly review the needs, risks, challenges and prospects faced by the Charity and how these impact on the Charity's future performance. The Trustees have considered the current economic climate with slowly falling inflation and poorly performing investments.

Catholic Care predominantly receives its income from the public sector, through local authorities and national benefit funding streams. It also receives funding through fundraising activities, donations, grants, commissioned services and the service users themselves. The Trustees have considered the challenging financial position of local councils and also that individuals often have less disposable income which impacts on personal donations.

The Trustees recognise the importance of diverse funding streams to protect against potential damage arising from the loss of one income stream and to achieve continued future stability of income.

The Trustees are satisfied that the Charity will continue as a going concern for the foreseeable future.

Principal Risks

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk register is maintained and formally reviewed by Trustees annually and more frequently on an informal basis by the Senior Management Team.

The Trustees consider the principal risks to be:

- A fall in occupancy in each of our accommodation based services, or a change in service demands as a result of changing assessment criteria;
- Maintaining regulatory compliance;
- Over supply of services in the specific care sector;
- Inability to recruit quality staff;
- Inability to fund NJC pay rises to meet inflationary demands as income streams are challenged;
- Reduction in funding as a result of the change in funding streams;
- Failure of tender applications and non-renewal of contracts;
- Challenging financial environment of Local Authorities;
- Challenging financial environment in schools;
- Managing the change from individual school service level agreements to agreements with multi-academy trusts;
- Reputational risk damaging the ability of the Charity to continue to operate;
- Insufficient grant income;
- Investment volatility which could influence decision making;
- Rising inflation;
- Aging portfolio of adults in the learning disability service.

We are looking at ways to address the above risks by:

- Diversification of services and hence funding streams;
- Introduction of transition services;
- Undertaking quality assurance work across the Charity;
- Increasing the number of grant applications;
- Growing our volunteer base and deepening their engagement, especially across the community services.

Structure, Governance and Management

Constitution

The Charity is registered as a charitable company limited by guarantee and is governed by its memorandum and articles as amended by special resolution, filed at Companies House on 5 February 2015, registered charity number 513063.

Method of appointment or election of trustees

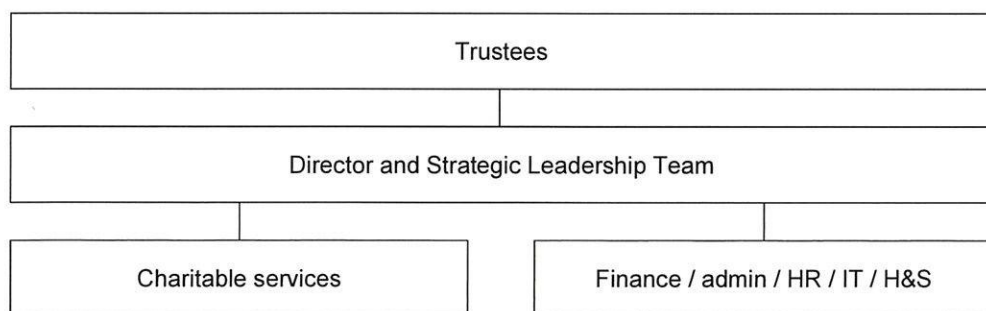
The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. The persons notified to the Registrar of Companies as the first directors of the Charity were the Trustees of the Charity. Subsequent and future Trustees are appointed to the Charity by a simple majority of all the Trustees entitled to attend and vote at any meeting of the Trustees, following a formal recruitment process against criteria agreed by Trustees to ensure appropriate skills, abilities and diversity of the Trustee Board.

Policies adopted for the induction and training of trustees

The Charity has established a wide programme of support and training for Trustees and particularly new Trustee appointments including an induction process consisting of discussions with the Trustees, Director, and senior management team, guidance on the role and responsibilities of a Trustee and induction into the vision, mission and values of the Charity through the attendance of the Charity's induction day held for all staff. The Trustees are invited to attend an annual Charity Update Conference which is hosted by Wrigley's solicitors. They also undergo regular safeguarding training and regular visits to the Charity's homes and projects.

Organisational structure and decision making

The Charity has its headquarters based in Headingley, Leeds with a network of staff throughout the Diocese of Leeds. The high-level organisation is illustrated below:



The Board of Trustees are the ultimate decision makers for the Charity with day-to-day management delegated to the Director. The Finance and Property Committee (a formal subcommittee of the Trustee Board) has delegated authority for the financial control of the Charity. The Health and Safety Committee (a formal subcommittee of the Trustee Board) has delegated authority for the health and safety of the Charity. The Personnel Committee (a formal subcommittee of the Trustee Board) has delegated authority for the staff and volunteers of the Charity. The Remuneration Committee (an informal sub-committee of the Trustee Board) has delegated responsibility for the remuneration of the Senior Executives.

The Board of Trustees meets on a quarterly basis. All meetings are minuted. In addition, the subcommittee meetings are also held quarterly, prior to each of the main Board meetings.

The Trustees are covered by a third party Charitable Trustee Indemnity insurance, which forms part of the Charity's combined liability insurances.

Remuneration policy

Pay and benefits, including key management personnel remuneration, are set to recognise the value of the role and the level of responsibility. Pay and benefits are compared to benchmarks for similar roles in the charity sector and the level set based on the experience and skills required for the roles. The Charity also links its pay to the NJC for local government services scale points and implements annual pay increases as recommended by the NJC. The award was £1,925 at 1st April 2023 for all grades of staff across the Charity, including management roles.

Investment policy and performance

The Trustees adopt an ethical investment policy which is committed to working towards justice and the fair treatment of all people. They are committed to investing the Charity's resources in organisations and businesses that promote just employment, respect finite resources of our environment and the dignity of people. The Trustees, in adopting an ethical investment policy, appreciate the underlying principle that their power of investment has to be used to further the purposes of the Charity and that those purposes will normally be

Catholic Care (Diocese of Leeds)
Report of the Trustees (incorporating the strategic report)
For the year ended 31 March 2023 (continued)

best served by seeking the maximum return consistent with commercial prudence. The Trustees believe that their ethical policy can be consistent with this principle of seeking the best returns.

A significant amount of reserves are invested in a portfolio managed by abrdn. During the year the Charity's two investment portfolios were combined into one with an aim of combined income generation and capital growth. The overall performance of the investments during the year showed a decline of 8.2% (2022: increases of 5.2% for the first portfolio and a decrease of 0.81% for the second portfolio) which reflects the general market conditions.

Future developments

The Trustees view the Charity as being comprised of both its regulated and community services. The Trustees are committed to maintaining the current regulated services and recognise the investment required to achieve this to enable these services to evolve to meet current need, best practice and delivery of high quality care and support. The Trustees aspire to achieve the following strategic goals:

- In recognition of the escalation in need for adults with mental health issues, the Trustees have agreed the development of a new 24/7 accommodation service to complement the existing accommodation service in Leeds. Advanced discussions with both the local authority and health service are in progress.
- The Charity, through its Adult Services, is looking to develop its outreach services in the community to people within their own homes. This service has great potential and will not require any capital investment into property.
- As Trustees, we recognise the evolution of services in response to increasing needs and are committed to the development of two small children's homes to provide a trauma informed service to two young people in each home.
- Following the formation of Multi Academy Trusts in the education sector we are developing, in partnership with the Trusts, a more holistic service which can be delivered for children, families, school staff and leaders.
- In addition, the Trustees are committed to developing services in the community to enhance the Charity's mission of reaching out to those who are disadvantaged, vulnerable and marginalised. The Trustees aspire to achieve this strategic direction of travel through:
 - Continuing to establish a flow of services from birth to old age.
 - Delivering a sustainable model to alleviate food poverty / insecurity.
 - Developing services for refugees and asylum seekers including further development of the Community Sponsorship Programme for refugees.
 - In July 2023, the Right Reverend Marcus Stock, Bishop of Leeds, designated Catholic Care as Caritas Leeds. The Trustees will support the work of the Charity to further establish Caritas throughout the Diocese.

Trustees' responsibility statement

The trustees (who are also Directors of Catholic Care (Diocese of Leeds) for the purposes of Company Law) are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the 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 2019 (FRS 102);
- make judgements and accounting 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

Catholic Care (Diocese of Leeds)
Report of the Trustees (incorporating the strategic report)
For the year ended 31 March 2023 (continued)

The trustees are responsible for keeping adequate accounting records that 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.

In so far as trustees are aware:

- there is no relevant audit information of which the company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

This report of the Trustees (incorporating the strategic report) was approved and signed on their behalf by:



.....
Mr Timothy Parr - Vice Chair of Trustees

Date: 14.12.23

Opinion

We have audited the financial statements of Catholic Care (Diocese of Leeds) (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. 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 2023 and of its incoming resources and application of resources, including 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 auditors' 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 United Kingdom, including the Financial Reporting Council'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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Report of the trustees other than the financial statements and our auditors' 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. 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.

Catholic Care (Diocese of Leeds)

Independent Auditor's Report to the Members of Catholic Care (Diocese of Leeds) (continued)

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 (incorporating the strategic report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' (incorporating the strategic report) report been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 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 directors' 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 trustees' responsibilities statement set out on page 8, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 auditors' 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:

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:

- we identified the laws and regulations applicable to the charitable company through discussions with management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the operations of the charity, including the Charities Act 2011 and the Care Quality Commission;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting correspondence; and
- identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

Catholic Care (Diocese of Leeds)
Independent Auditor's Report to the Members of Catholic Care (Diocese of Leeds) (continued)

We assessed the susceptibility of the charity's accounts 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, 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;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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 minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 Auditors' 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 Auditors' 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.

L Masheder

Laura Masheder (Senior Statutory Auditor)

for and on behalf of

BHP LLP

Statutory Auditor

1st Floor

Mayesbrook House

Leeds

LS16 6QY

Date: **21 December 2023**

Catholic Care (Diocese of Leeds)

Statement of Financial Activities (including income and expenditure account) For the year ended 31 March 2023

	Notes	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Income:					
Income from grants, donations and legacies	4	144,633	1,896	146,529	171,505
<i>Income from charitable activities:</i>	5				
Adult Care Services		3,948,785	-	3,948,785	3,007,788
Children & Family Care Services		1,044,374	-	1,044,374	918,034
Community Support Services		24,301	14,000	38,301	33,643
<i>Income from other trading activities:</i>					
Christmas card sales		292	-	292	2,002
Investment income	6	83,965	-	83,965	109,590
Exceptional gain in disposal of properties	7	305,040		305,040	-
Total income		5,551,390	15,896	5,567,286	4,242,562
Expenditure:					
<i>Expenditure on raising funds:</i>					
Investment management costs		10,097	-	10,097	20,564
Rental property		42,469	-	42,469	115,686
<i>Expenditure on charitable activities:</i>	8				
Adult Care Services		4,298,552	-	4,298,552	3,262,845
Children & Family Care Services		1,361,773	-	1,361,773	1,260,664
Community Support Services		266,215	19,344	285,559	318,006
Total expenditure		5,979,106	19,344	5,998,450	4,977,765
Net (expenditure)/income		(427,716)	(3,448)	(431,164)	(735,203)
Distribution from bank administrators		-	-	-	892
Gains/(losses) on investments	14	(108,226)	-	(108,226)	64,853
Transfers between funds		-		-	-
Net movement in funds		(535,942)	(3,448)	(539,390)	(669,458)
Reconciliation of funds:					
Total funds brought forward		5,707,966	5,630	5,713,596	6,383,054
Total funds carried forward	20	5,172,024	2,182	5,174,206	5,713,596

All income and expenditure derive from continuing activities. The Statement of Financial Activities complies with the requirements for an income and expenditure account under the Companies Act 2006 and include all gains and losses recognised in the year.

The notes on pages 16 to 27 form part of these financial statements.

Catholic Care (Diocese of Leeds)

Balance Sheet at 31 March 2023

	Notes	2023 £	2023 £	2022 As restated £	2022 As restated £
Fixed assets:					
Tangible fixed assets	13		3,753,425		3,550,270
Tangible fixed assets held for sale	13		-		1,408,642
Investments	14		1,365,268		1,618,176
<i>Total fixed assets</i>			5,118,693		6,577,088
Current assets:					
Debtors	15	655,050		556,050	
Cash at bank and in hand		266,295		186,895	
<i>Total current assets</i>		921,345		742,945	
Liabilities:					
Creditors falling due within one year	16	(865,832)		(1,006,437)	
Net current assets/liabilities			55,513		(263,492)
Total assets less current liabilities			5,174,206		6,313,596
Provisions for liabilities	18		-		(600,000)
Total net assets			5,174,206		5,713,596
The funds of the charity:					
Restricted income funds	20		2,182		5,630
Unrestricted funds	20		5,172,024		5,707,966
			5,174,206		5,713,596

Approved by the Trustees and signed on their behalf by:



 Mr Timothy Parr
 Vice Chair of Trustees

Date: 14.12.23

Company registration No: 01633737

The notes on pages 16 to 27 form part of these financial statements.

Catholic Care (Diocese of Leeds)

Statement of Cash Flows For the year ended 31 March 2023

	Notes	2023 £	2023 £	As restated 2022 £	As restated 2022 £
Cash flows from operating activities:					
Net cash used in operating activities	a		(1,554,118)		(780,225)
Cash flows from investing activities:					
Dividends and interest from investments		83,965		109,590	
Loss on disposal of fixed assets		-		1,255	
Purchase of property, plant and equipment		(308,811)		(890,160)	
Proceeds from sale of investments		536,489		1,582,425	
Proceeds from sale of properties		1,713,682		-	
Purchase of investments		(488,989)		(334,339)	
Net cash provided by investing activities			<u>1,536,336</u>		<u>468,771</u>
Change in cash and cash equivalents in the year			(17,782)		(311,454)
Cash and cash equivalents at the beginning of the year			<u>292,238</u>		<u>603,692</u>
Cash and cash equivalents at the end of the year	b		<u><u>274,456</u></u>		<u><u>292,238</u></u>

Notes to the statement of cash flows

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

	2023 £	2022 £
Net (expenditure) / income for the year	(431,164)	(735,203)
Depreciation charges	105,656	87,799
Dividends and interest from investments	(83,965)	(109,590)
Distribution from bank administrators	-	892
Exceptional profit on disposal of properties (note 7)	(305,040)	-
(Increase) / decrease in debtors	(99,000)	(132,562)
(Decrease) / increase in creditors	(740,605)	708,439
Movement in provisions	-	(600,000)
Net cash (used in) / provided by operating activities	<u>(1,554,118)</u>	<u>(780,225)</u>

b Analysis of cash and cash equivalents

	2023 £	2022 £
Cash at bank and in hand	266,295	186,895
Cash held in investment portfolio	8,161	105,343
	<u>274,456</u>	<u>292,238</u>

Following a clarification of the accounting treatment, cash held within the investment portfolio has been recognised within cash and cash equivalents. The prior year comparatives have been restated to account for this adjustment.

The notes on pages 16 to 27 form part of these financial statements.

Catholic Care (Diocese of Leeds)

Notes to the Financial Statements

For the year ended 31 March 2023

1 Charitable status

The Company is a private limited company registered in England and Wales and a registered Charity, number 513063 and is limited by guarantee. In the event of the Charity being wound up, the liability of each member is limited to £1. At 31 March 2023 there were ten members. The address of the registered office is given in the Trustees and Advisors section on page one of these financial statements. The financial statements are presented in Sterling (£), which is the functional currency of the Charity, and are rounded to the nearest £.

2 Accounting policies

a) Basis of preparation

The financial statements have been prepared under the historical cost convention, modified for the valuation of investments, which are shown at market value. The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Catholic Care (Diocese of Leeds) meets the definition of a public benefit entity under FRS 102.

b) Preparation of the accounts on a going concern basis

Preparation of the accounts is on a going concern basis. The Trustees carefully considered the external factors which impact on the going concern of the charity, including the war in Ukraine on an international level and the greater impact it has on the world and the cost of living crisis on a national level, which will have a negative impact on the finances of the charity and will increase demand for its services. The Trustees also recognise that uncertainty exists surrounding the duration and impact of these external influences. These risks represent an uncertainty which may cast doubt on the charity's ability to continue as a going concern, however, the Trustees have concluded that the charity remains a going concern on the basis that whilst the risks themselves are outside the control of the charity, their impact can be mitigated through decisive management of the charity's operations.

c) Income

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

Income from contracts is recognised as services are provided and the Charity becomes legally entitled to the income.

For legacies, entitlement is taken at 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(s) 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.

d) Leases

Payments under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the life of the lease.

e) Expenditure

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

- Expenditure on raising funds comprises the costs of management of the investment portfolio and the running costs associated with properties not currently occupied by the Charity;
- Expenditure on charitable activities includes the costs associated with activities undertaken to further the purposes of the Charity and their associated support costs;
- Other expenditure represents those items not falling into any other heading.

Catholic Care (Diocese of Leeds)
Notes to the Financial Statements
For the year ended 31 March 2023 (continued)

2 Accounting policies (continued)

f) Allocation of support costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include head office costs, finance, administration and governance costs which support the Charity's activities. These costs have been allocated to the services within expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

g) Tangible fixed assets

The Charity capitalises all capital items above £250. All fixed assets are held at cost.

(i) Fixtures, fittings and equipment

Fixtures, fittings and equipment are depreciated at 25% per annum, on a straight-line basis using the cost less any estimated residual values.

(ii) Motor vehicles

Motor vehicles are depreciated at 25% per annum on the reducing balance basis.

(iii) Freehold & leasehold property

Freehold & leasehold buildings are depreciated at 2% per annum on a straight-line basis using the cost.

(iv) Assets under construction

Assets under construction are not depreciated until they are available for use.

h) Investments

Investments are stated at fair value with changes in fair value being recognised in the Statement of Financial Activities.

i) Financial instruments

All of the charitable company's financial assets and financial liabilities are of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value, after any discounts. Non-basic financial instruments relate to investments, which are recognised at market value. Realised and unrealised gains and losses are released to the Statement of Financial Activities as they arise.

j) Debtors

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

k) Cash at bank and in hand

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

l) Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Pensions

Defined contribution

The Charity operates a Group Personal Pension Plan. Contributions paid into this arrangement are charged to the Statement of Financial Activities in the year to which they relate.

Catholic Care (Diocese of Leeds)
Notes to the Financial Statements
For the year ended 31 March 2023 (continued)

2 Accounting policies (continued)

n) Fund accounting

Unrestricted: these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated: these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

Restricted: these are funds that can only be used for particular restricted purposes imposed by the donor or funder within the objects of the Charity.

3 Key judgements and estimates

Preparation of the financial statements requires the Trustees to make significant judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. These estimates and assumptions are based on historical experience and other factors that are considered to be relevant. The items in the financial statements where these judgements, estimates and assumptions have been made include:

Valuations and useful economic lives of fixed assets

In assessing the carrying value of assets, the Trustees have used their judgement in selecting suitable valuation methods and inputs and in estimating the useful economic lives (UELs) of assets. UELs have been reviewed, with no changes being made.

4 Grants, donations and legacies

	2023 £	2022 £
Annual Appeal	20,481	15,574
Good Shepherd	32,028	21,563
Donations – general	41,660	44,009
Gift Aid	2,986	(191)
Other grants	43,153	39,710
Legacies	6,221	50,840
	146,529	171,505

Included in grants, donations and legacies to restricted income is £1,896 (2022: £39,060).

Catholic Care (Diocese of Leeds)

Notes to the Financial Statements For the year ended 31 March 2023 (continued)

5 Analysis of income on charitable activities

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Adult Care Services				
Adult Learning Disability Service	3,013,384	-	3,013,384	2,536,563
Mental Health Service	128,719	-	128,719	124,489
Adult Outreach Service	260,875	-	260,875	154,392
Older People Extra Care	545,807	-	545,807	192,344
	3,948,785	-	3,948,785	3,007,788
Children & Family Care Services				
Children & Young People's Service	533,989	-	533,989	443,590
Schools Service	509,037	-	509,037	472,935
Post Adoption Support	1,348	-	1,348	1,509
	1,044,374	-	1,044,374	918,034
Community Support Services				
Older People's Groups	8,242	-	8,242	10,939
Gianna Project	500	-	500	16
Community Response Service	6,766	-	6,766	13,390
Other Community Projects	1,053	-	1,053	290
Refugee Support	7,740	14,000	21,740	9,008
	24,301	14,000	38,301	33,643
	5,017,460	14,000	5,031,460	3,959,465

In the prior year £20,890 related to restricted income.

6 Investment income

	2023 £	2022 £
Interest receivable	12,617	118
Rent receivable	45,932	73,128
Dividends receivable	25,416	36,344
	83,965	109,590

Investment income in the current and prior year is unrestricted.

7 Exceptional

	2023 £	2022 £
Profit on sale of property	305,040	-
	305,040	-

Profit on sale of property is shown net of selling costs of £62,943.

Catholic Care (Diocese of Leeds)

Notes to the Financial Statements

For the year ended 31 March 2023 (continued)

8 Analysis of expenditure on charitable activities

	Activities undertaken directly £	Support costs £	2023 Total £	2022 Total £
Adult Care Services				
Adult Learning Disability Service	2,597,589	424,072	3,021,661	2,503,839
Mental Health Service	160,426	17,517	177,943	161,609
Adult Outreach Service	256,481	231	256,712	145,997
Older people Extra Care	639,719	107,886	747,605	344,737
Head office costs (see note 9)	-	94,631	94,631	106,663
	3,654,215	644,337	4,298,552	3,262,845
Children & Family Care Services				
Children & Young People's Service	521,781	54,407	576,188	479,200
Schools Service	586,422	123,368	709,790	670,108
Post Adoption Support	35,271	8,463	43,734	53,436
Head office costs (see note 9)	-	32,061	32,061	57,920
	1,143,474	218,299	1,361,773	1,260,664
Community Support Services				
Older People's Groups	64,009	12,321	76,330	79,045
Growing Old Gracefully	6,000	-	6,000	8,058
Community Groups	18,997	-	18,997	74,553
Gianna Project	65,045	14,509	79,554	58,148
Community Response Service	15,548	-	15,548	15,761
Other Community Projects	29,087	-	29,087	46,540
Refugee Support	55,424	-	55,424	24,103
Head office costs (see note 9)	-	4,619	4,619	11,798
	254,110	31,449	285,559	318,006
	5,051,799	894,085	5,945,884	4,841,515

£19,344 relates to restricted expenditure (2022: £68,437).

Catholic Care (Diocese of Leeds)

Notes to the Financial Statements For the year ended 31 March 2023 (continued)

9 Analysis of governance and support costs

The Charity initially identifies the costs of its support functions, which represent administration costs. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs are apportioned between the charitable activities undertaken as shown below.

	General Support £	Governance Function £	2023 Total £	2022 Total £	Basis of apportionment
Audit and accountancy	-	24,420	24,420	24,490	Governance
Legal fees	-	70,652	70,652	9,063	Governance
Other professional fees	-	-	-	25,666	Governance
General office	124,923	-	124,923	70,162	Allocated on total staff costs
Management and administration salaries, wages and related costs	578,865	22,545	601,410	556,642	Allocated on total staff costs
Head office property costs	58,986	13,694	72,680	78,118	Allocated on head office occupancy
	762,774	131,311	894,085	764,141	

10 Net expenditure for the year

	2023 £	2022 £
This is after charging:		
Operating leases - equipment	5,545	3,594
Operating leases – motor vehicles	4,101	4,356
Depreciation	105,656	87,799
Auditors' remuneration:		
For the provision of audit services to the charitable company	17,600	15,200
For the provision of accounts services to the charitable company	2,750	2,750

11 Analysis of staff costs

	2023 £	2022 £
Wages and salaries	4,146,401	3,441,145
Social security costs	326,648	272,208
Pensions	174,838	160,196
	4,647,887	3,873,549

The number of employees whose emoluments fell within the following bands is set out below:

£60,000 - £70,000	2	
£70,001 - £80,000	1	1

Catholic Care (Diocese of Leeds)

Notes to the Financial Statements

For the year ended 31 March 2023 (continued)

12 Staff numbers, Trustee remuneration and expenses and the cost of key management personnel

The average monthly head count during the year was as follows:

	2023 £	2022 £
Learning disability service	103	83
Older people extra care service	31	24
Children & young people's service	15	11
Schools service	26	21
Administration	15	14
Mental health service	3	4
Other services	2	7
	195	164

The Charity Trustees were not paid and did not receive any other benefits from employment with the Charity in the year (2022: £nil) neither did they receive payment for professional or other services supplied to the Charity (2022: £nil). No expenses were reimbursed to Trustees during the year (2022: £nil) in respect of out of pocket travel expenses. The Trustees are covered by a third-party Charitable Trustee Indemnity insurance, which forms part of the Charity's combined liability insurances.

The key management personnel comprises the Trustees, the Director, the Head of Finance, and the Head of Care. The total cost of the key management personnel of the Charity was £295,478 (2022: £285,507).

13 Tangible fixed assets

	Assets under construction £	Assets held for sale	Freehold property and improvements £	Leasehold property and improvements £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost							
At 1 April 2022	1,826,433	1,663,742	1,734,406	240,000	208,871	19,695	5,693,147
Additions	55,968	-	53,132	111,766	61,955	25,990	308,811
Disposals	-	(1,663,742)	-	-	-	-	(1,663,742)
Transfers	(1,814,051)	-	1,814,051	-	-	-	-
At 31 March 2023	68,350	-	3,601,589	351,766	270,826	45,685	4,338,216
Depreciation							
At 1 April 2022	30,000	255,100	227,686	38,400	165,012	18,037	734,235
Charge for one year	-	-	67,114	4,800	31,703	2,039	105,656
Eliminated on disposal	-	(255,100)	-	-	-	-	(255,100)
Transfers	(30,000)	-	30,000	-	-	-	-
At 31 March 2023	-	-	324,800	43,200	196,715	20,076	584,791
Net book value							
At 31 March 2023	68,350	-	3,276,789	305,566	74,109	25,609	3,753,425
At 31 March 2022	1,796,433	1,408,642	1,506,720	201,600	43,859	1,658	4,958,912

Assets under construction and assets held for sale are not depreciated.

Included in this note are tangible fixed assets held for sale totalling £nil (2022: £1,408,642). These are shown separately on the balance sheet.

14 Investments

	2023 £	2022 £
Balance at beginning of year	1,618,176	2,737,544
Additions	488,989	334,339
Disposals	(536,489)	(1,582,425)
Net movement in deposits	(96,658)	63,865
Net investment gains/(losses)	(108,226)	64,853
	1,365,268	1,618,176

Catholic Care (Diocese of Leeds)
Notes to the Financial Statements
For the year ended 31 March 2023 (continued)

14 Investments (continued)

Investments are listed on a recognised stock exchange or are held in units of common investment funds where the values are calculated by reference to investments quoted on a recognised stock exchange.

	Market Value 2023 £	Market Value 2022 £
UK equities	309,713	507,433
Overseas equities	605,520	733,875
UK government bonds	171,457	51,719
Company bonds	270,940	215,601
Cash funds	7,638	109,548
	<u>1,365,268</u>	<u>1,618,176</u>
Historical cost at end of year	<u>1,146,612</u>	<u>1,273,125</u>

15 Debtors

	2023 £	2022 £
Trade debtors	430,516	357,655
Prepayments and accrued income	209,283	187,111
Sundry debtors	15,251	11,284
	<u>655,050</u>	<u>556,050</u>

16 Creditors: Amounts falling due within one year

	2023 £	As restated 2022 £
Trade creditors	59,256	34,915
Accruals	192,381	361,034
Deferred income (see note 17)	167,235	160,895
Other taxation	76,498	80,454
Other creditors	370,462	369,139
	<u>865,832</u>	<u>1,006,437</u>

17 Deferred income

	£
Balance as at 1 April 2022	160,895
Amounts released to income earned from charitable activities	(101,984)
Amount deferred in year	108,324
Balance as at 31 March 2023	<u>167,235</u>

Deferred income comprises monies received in advance for social care and from grants where conditions have not yet been met.

Catholic Care (Diocese of Leeds)

Notes to the Financial Statements For the year ended 31 March 2023 (continued)

18 Provisions

	Property provision £
Provision as at 1 April 2022	600,000
Release of provision during the year	(600,000)
Provision as at 31 March 2023	-

The Diocese of Leeds had a contractual right to £600,000 of the value of assets relating to property 29 and 31 Moor road, Headingley. Provisions has been made to fully reflect this contractual right. The properties were sold during the year and the provision has been settled in full.

19 Pensions commitments

The Charity operates a Group Personal Pension Plan on behalf of all employees who wish to join. The Royal London Mutual Insurance Society Limited administer the plan, the assets of which are held separately from those of the Charity. Contributions for the year ended 31 March 2023 were £174,838 (2022: £160,196). Contributions of £28,720 were payable at 31 March 2023 (2022: £25,086).

20 Funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	Balance at 31 March 2023 £
Restricted Funds						
Amenity Funds	948	-	(948)	-	-	-
Refugee Community Sponsorship Fund	4,682	-	(2,500)	-	-	2,182
Community Markets Funding	-	14,000	(14,000)	-	-	-
Ukraine Appeal	-	1,896	(1,896)	-	-	-
<i>Total Restricted Funds</i>	5,630	15,896	(19,344)	-	-	2,182
Unrestricted Funds						
Designated funds:						
Property	3,504,753	220,866	(74,914)	-	-	3,650,705
General funds	2,203,213	5,330,524	(5,904,192)	-	(108,226)	1,521,319
<i>Total Unrestricted Funds</i>	5,707,966	5,551,390	(5,979,106)	-	(108,226)	5,172,024
	5,713,596	5,567,283	(5,998,450)	-	(108,226)	5,174,206

Catholic Care (Diocese of Leeds)

Notes to the Financial Statements

For the year ended 31 March 2023 (continued)

20 Funds (continued)

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	Balance at 31 March 2022 £
Restricted Funds						
Amenity Funds	948	-	-	-	-	948
Refugee Community Sponsorship Fund	4,682	7,000	(7,000)	-	-	4,682
Training Fund	-	1,000	(11,000)	10,000	-	-
Government Funding	-	51,950	(50,437)	(1,513)	-	-
<i>Total Restricted Funds</i>	5,630	59,950	(68,437)	8,487	-	5,630
Unrestricted Funds						
Designated funds: Property	4,135,679	850,229	(72,513)	(1,408,642)	-	3,504,753
General funds	2,241,745	3,332,383	(4,836,815)	1,400,155	65,745	2,203,213
<i>Total Unrestricted Funds</i>	6,377,424	4,182,612	(4,909,328)	(8,487)	65,745	5,707,966
	6,383,054	4,242,562	(4,977,765)	-	65,745	5,713,596

Restricted Funds

Amenity Funds

These are donated funds for specific uses in the Learning Disability and the Children & Young People's Services.

Refugee Community Sponsorship Fund

These are donations provided specifically for funding the role of Community Sponsorship Co-Ordinator with Catholic Care to provide support to local parish groups welcoming refugee families into their community.

Training Fund

Training represents grant funding from various government and third sector agencies dedicated to staff training.

Government Funding

Government Funding represents funding primarily designed to off-set the ongoing impact of Covid-19, covering vaccination costs, infection control, recruitment and staff redeployment. We have also received small grants designed to assist with staff retention, especially over the winter period.

Ukraine Appeal

These are donations provided specifically to aid families who have been affected by the war in Ukraine.

Community Markets Funding

This is grant funding which is to be used to support families who have been affected by the cost of living crisis.

Designated Funds

Property Fund

This fund represents the depreciated value of the functional properties which cannot be disposed of without limiting the scope of the Charity's activities. As the properties are held for the long term to further the object of the charity there is no intention that these funds will be spent or released.

Catholic Care (Diocese of Leeds)
Notes to the Financial Statements
For the year ended 31 March 2023 (continued)

21 Analysis of net assets between funds – current year

	Fixed Assets £	Investments £	Net current Assets £	Total £
Restricted funds	-	-	2,182	2,182
Unrestricted funds:				
Designated funds	3,650,705	-	-	3,650,705
General funds	102,720	1,365,268	53,331	1,521,319
	<u>3,753,425</u>	<u>1,365,268</u>	<u>55,513</u>	<u>5,174,206</u>

Analysis of net assets between funds – comparative year

	Fixed Assets £	Investments £	Net current Liabilities £	Long term liabilities £	Total £
Restricted funds		5,630			5,630
Unrestricted funds:					
Designated funds	3,550,270	-	(45,517)		3,504,753
General funds	1,408,642	1,612,546	(217,975)	(600,000)	2,203,213
	<u>4,958,912</u>	<u>1,618,176</u>	<u>(262,492)</u>	<u>(600,000)</u>	<u>5,713,596</u>

22 Commitments under operating leases

The total future minimum lease payments under non-cancellable operating leases are as follow:

	2023 £	2022 £
Within 1 year	6,088	4,404
Between 2 and 5 years	19,782	8,814
	<u>25,780</u>	<u>13,218</u>

23 Capital commitments

There were capital commitments of £nil in relation to a building contract at one of the former residential home properties at 31 March 2023 (2022: £74,604)

24 Related party transactions

During the year there were the following transactions with related parties:

Two Trustees are also Trustees of another charity, Growing Old Gracefully. During the year, expenditure was incurred for counselling fees totalling £6,000 (2022: £8,000). No balances were outstanding in either the current or comparative year.

One Trustee is also a Director of Blessed Peter Snow Academy Trust. During the year, the charity received income in relation to services provided totalling £66,301. No balances were outstanding at the balance sheet date. Comparative amounts have not been presented as the related party relationship did not exist in the previous year.

Catholic Care (Diocese of Leeds)

Notes to the Financial Statements

For the year ended 31 March 2023 (continued)

24 Related party transactions (continued)

One Trustee is also a Trustee of another charity, House of Light Trust (Leeds) Limited. During the year expenses were incurred for rent totalling £5,500 (2022: £5,500) and maintenance costs totalling £36,042 (2022: £44,532). At the year end, the charity owed House of Light Trust (Leeds) Limited £32,108 (2022: £45,454).

26 Prior year restatement

In the previous year, properties for sale have been classified as current assets. In accordance with the requirements of FRS102 these have been reinstated and included in fixed assets. In addition, provisions relating to amounts due to the Diocese had been included in current liabilities, these have been adjusted into provisions to remain consistent with the reclassification back into fixed assets.

The below table illustrates the effect of this adjustment:

Changes to the balance sheet:

Period ended 31 March 2022	As previously reported £	Adjustment as at 31 March 2022 £	As restated £
Fixed assets			
Tangible fixed assets held for sale	-	1,408,642	1,408,642
Current assets			
Assets held for sale	1,408,642	(1,408,642)	-
Creditors due within one year			
Other creditors	(969,139)	600,000	(369,139)
Total net current assets	<u>545,150</u>	<u>(808,642)</u>	<u>(263,492)</u>
Provisions	-	(600,000)	(600,000)
Total net assets	<u>5,713,596</u>	<u>-</u>	<u>5,713,596</u>

