

## **CATHOLIC CARE (DIOCESE OF LEEDS)**

(A company limited by guarantee)

### **TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

**Charity Number: 513063**

**Company Number: 01633737**

**Catholic Care (Diocese of Leeds)**  
**Trustees' Report and Financial Statements**  
**For the year ended 31 March 2024**

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# Catholic Care (Diocese of Leeds)

## Trustees and Advisors

For the year ended 31 March 2024

**Name of Company:** Catholic Care (Diocese of Leeds)

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

**Telephone No:** 0113 388 5400

**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 2024:

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 (resigned 17 September 2024)  
Mr Kevin John Devers  
Rev Martin Edward Kelly  
Dr Laura Roberts (appointed 28 September 2023)  
Mrs Julie Jones (appointed 28 September 2023)  
Mr Robert Kilcoyne (appointed 17 September 2024)  
Mr Ian Bannister (appointed 17 September 2024)

**Company Secretary:** Mrs Carol Hill (Director)

**Senior Executives:** Mrs Carol Hill (Director)  
Ms Stephanie Wild (Head of Finance & Resources)  
Ms Rachel Wilkinson (Head of Care)

**Auditors:** BHP LLP, Statutory Auditors  
1<sup>st</sup> Floor, Mayesbrook House  
Redvers Close  
Lawnswood Business Park  
Leeds  
LS16 6QY

**Solicitors:** Grays Duncombe Place York YO1 7DY Wrigleys Solicitors LLP 3<sup>rd</sup> floor, Wellington Place Leeds LS1 4AP

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

**Investment Managers:** LGT Wealth Management  
14 Cornhill  
London  
EC3V 3NR

# Catholic Care (Diocese of Leeds)

## Foreword from the Chair For the year ended 31 March 2024

As Chair of Trustees for Catholic Care I am delighted to share with you the Trustees' Annual Report for the financial year ending 31 March 2024. This was a memorable year for all associated with the charity as we celebrated together the 160th anniversary of its foundation.

In accord with our charity's name, we are a Catholic charity which provides care across the Diocese of Leeds for people with disabilities and for those living in our communities with various needs, irrespective of their age, status or religious beliefs. As a Christian organisation, we hope to share the Good News of God's love, giving hope when many are suffering.

Nearly every Catholic diocese in the world has an agency called 'Caritas' (a Latin word meaning 'charity', otherwise described as 'love in action' or 'loving care') which co-ordinates the Church's charitable outreach to disadvantaged, marginalised and vulnerable people. In 2023, I designated Catholic Care as 'Caritas Leeds', the Caritas agency of the Diocese of Leeds, which means that going forward the charity will continue with the work it does but will have a new role in encouraging and supporting the development of projects which care for others in parishes across the Diocese.

It is amazing to think how much our charity has developed and grown since it opened its first orphanage in Leeds in 1863. Despite the economic challenges which we faced during the last year and the ongoing recovery from the effects of the Covid pandemic, we have witnessed the resilience, forward thinking, and vibrancy of the charity.

Throughout the year, our community team has responded to rises in food and fuel costs by expanding our community markets and hosting pantries that supply families with food and essential items. In addition, the team continues to offer counselling, advice on nutrition and healthy exercise, and our Friendship Groups are flourishing.

Our regulated services have continued to develop with Westhaven Court becoming established and now providing the very latest in supported living for adults with a learning disability, and our Extra Care Service for older people in Skipton achieved a CQC rating of Good in all areas for its first inspection.

Staff welfare and development are very important to us, and we were delighted to resume celebrating staff achievements at our bi-annual 'Oscars' night event.

### **Key Statistics for the financial year from 1 April 2023 to 31 March 2024**

<b>2700</b>	people cared for and helped during the year
<b>73</b>	households supported through the community market
<b>744</b>	families supported through pantries
<b>30</b>	families supported through stay and play groups
<b>421</b>	mums supported through the Gianna Project
<b>142</b>	people counselled through the counselling service
<b>72</b>	adults with a learning disability cared for and supported through residential care, supported living in both traditional homes and apartment schemes
<b>65</b>	older people supported in extra care
<b>5</b>	young people receiving care in the children's home
<b>1687</b>	young people receiving support in schools

Despite the challenges we face, we look forward to developing the charity even further in the years ahead and continue to strive to put the people we care for and support at the heart of everything we do.

**Rt. Rev. Marcus Stock**  
**Bishop of Leeds**

**Chair of Trustees**

# Catholic Care (Diocese of Leeds)

## Report of the Trustees (incorporating the Strategic Report) For the year ended 31 March 2024

The Trustees present their annual report together with the audited financial statements of Catholic Care (Diocese of Leeds) for the year ended 31 March 2024.

### 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
  - 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

Our current work is supported by 120 volunteers. We value the contribution of our volunteers who give freely of their time and skills. They are integral to our work and make such 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. To mark volunteers' week and to recognize the important role played by volunteers we invited all volunteers to a celebratory afternoon tea. We want every one of our volunteers to feel inspired, capable, and empowered to make a positive difference in 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 £29,323 (2023: £20,481) was raised for the Annual Appeal. The Good Shepherd Appeal raised £29,136 (2023: £32,028). The Charity does not engage in raising funds directly from the general 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

In January we appointed Wrigley's solicitors to undertake a review of all our HR related policies and have adopted their recommendations. In addition to this, we have reviewed all our policies during the year, 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 2024**

### **Achievements and Performance**

During the year, over 2,700 people were cared for and supported by the Charity. The Charity also made progress in delivering its Strategic Plan despite the challenges of the economic crisis which impacted negatively on its finances, the staff and volunteers and significantly increased complexity of issues and demand in services from some of those who we provide a service to. This is the third year in which the Charity has been subjected to significant external financial challenges, but these three years have demonstrated the resilience, forward thinking and vibrancy of the Charity as it emerges from the pandemic and strategically moves forward.

We responded to support those hit directly by the cost-of-living crisis, especially from the new financial challenges arising from very 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 existing Community Market and to open a second. Following a very successful appeal in the Parishes, we supported nearly 750 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, which was originally set up to support teenage pregnancy in school. It now supports women of all ages with an unplanned pregnancy and the additional funding has provided the project with two family support workers. Their work has included support with substance and alcohol misuse, Doula antenatal support and an interactive education from healthy eating on a budget, to exercise and wellbeing, to parenting.

Again for the second year, 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 refugee families during the year, who were supported by volunteers to find a home and a new life here in the UK.

The Extra Care Service in Skipton continued to establish itself during the year. It had its first CQC inspection in January 2024 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 caliber staff who can meet the complex needs of the young people coming into care. Staff recruitment continued to be a challenge during the year in all our care services resulting in a negative financial impact due to increased expenditure in recruitment fees and agency costs. As a result of this, in August 2024, a decision was taken to close the Charity's Children's Residential home. In line with our strategic plan, we are working to open one or more smaller homes in early 2025.

The Schools, Children and Family Wellbeing Service continues to work across 48 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 the pandemic this Service is beginning to experience different and more complex areas of need.

### **Management Restructure**

Following the resignation of the Head of Adult Care in the previous financial year a period of discussion and consultation over a new 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 6 month temporary appointment was made followed by a permanent appointment in December 2023.

# Catholic Care (Diocese of Leeds)

## Report of the Trustees (incorporating the Strategic Report) For the year ended 31 March 2024

### Financial Review

During the year ended 31 March 2024 Catholic Care's income increased by £249,434 (4%) to £5,816,720. This was due largely to price rises awarded by local councils. Our total expenditure in delivering our services for the year increased by £358,791 (6%) to £6,304,675 largely due to staff pay increases, guided by the National Joint Council (NJC) pay structure.

### Charitable activities

	Year Ended 31.3.24	Year Ended 31.3.23
<b>Adult Care Services</b>		
<b>Adult Learning Disability Service</b>		
People receiving care & support	63	61
Number of homes	13	13
Residential & supported places	63	61
Referrals to the service	4	2
Income	£3,357,347	£3,013,384
% of total income	58%	54%
Expenditure	£3,247,219	£3,021,661
<b>Mental Health Accommodation Service</b>		
People receiving care & support	11	11
Number of homes	1	1
Supported flats	10	10
Referrals to the service	2	17
Income	£162,430	£128,719
% of total income	3%	2%
Expenditure	£139,859	£177,943
<b>Adult Outreach Service</b>		
People receiving outreach support	9	8
Income	£292,881	£260,875
% of total income	5%	5%
Expenditure	£274,092	£256,712
<b>Older People Extra Care Service</b>		
People receiving care & support	65	65
Income	£627,493	£545,807
% of total income	11%	10%
Expenditure	£731,495	£747,605
<b>Children &amp; Family Care Services</b>		
<b>Children &amp; Young People's Service</b>		
People receiving care & support	3	5
Number of homes	1	1
Residential places	7	7
Children supported with a learning disability through outreach	0	0
Income	£483,815	£535,337
% of total income	8%	10%
Expenditure	£585,928	£619,922
<b>Schools, Children &amp; Family Wellbeing Service</b>		
People receiving care & support *	842	1687
Number of schools served	48	55
Income	£550,203	£509,037
% of total income	9%	9%
Expenditure	£762,936	£709,790

# Catholic Care (Diocese of Leeds)

## Report of the Trustees (incorporating the Strategic Report) For the year ended 31 March 2024

### Charitable activities - continued

	Year Ended 31.3.24	Year Ended 31.3.23
<b>Community Support Services</b>		
Number of Older People's Groups / Outside Gatherings	48	16
Hot meals delivered	-	-
Beneficiaries / People attending community groups	265	267
People receiving care & support:		
Gianna Project	427	421
Stay and Play Group Beneficiaries	40	30
Young Carers	-	-
Community Counselling	138	142
Community Market	207	73
Pantries	805	835
Income	£92,158	£38,301
% of total income	2%	1%
Expenditure	£346,052	£280,940

### 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 £4,721,446 of unrestricted reserves and no restricted reserves. The free reserves of the charity were £1,017,970 which includes £973,723 of 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 2025 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.

	Year Ended 31.3.24	Year Ended 31.3.23
<b>Restricted funds</b>	£	£
Amenity funds	-	-
Diocesan Refugee Support Project	-	1,287
Refugee Community Sponsorship Groups	-	895
	-	2,182
<b>Unrestricted funds</b>		
Designated Property funds	<b>3,596,036</b>	3,650,705
General funds	1,125,410	1,521,319
Total unrestricted funds	4,721,446	5,172,024
Total funds	4,721,446	5,174,206



# Catholic Care (Diocese of Leeds)

## Report of the Trustees (incorporating the Strategic Report) For the year ended 31 March 2024

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.

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 there is generally 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 do not have any doubts that the Charity will continue as a going concern for the foreseeable future. The closure of our Children's Residential Home in September 2024 will have a short term impact on the Charity's cashflow. However, we anticipate opening one or more new, smaller homes in early 2025.

### 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 as a result of short/medium-term voids, 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;
- Creation of multi academy trusts and the loss of decision making ability of local headteacher;
- 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;
- Diversification of our investment portfolio;
- Growing our volunteer base and deepening their engagement, especially across the community services.

# Catholic Care (Diocese of Leeds)

## Report of the Trustees (incorporating the Strategic Report) For the year ended 31 March 2024

### 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, registered at Companies House on 5 February 2015, registered charity number 513063.

#### Method of appointment or election of Trustees

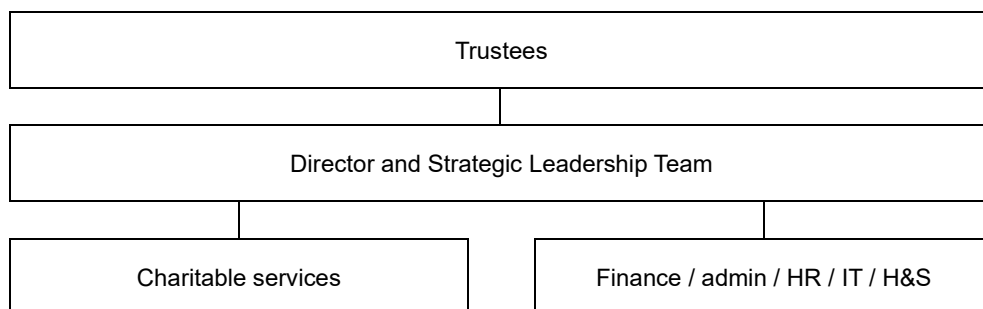
The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. The persons notified to the Registrar of Companies as the first directors of the Charity were the Trustees of the Charity. Subsequent and future Trustees are 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 Charities homes and projects.

#### Organisational structure and decision making

The Charity has its headquarters based in Headingley, Leeds with a distributed 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 is set based on the experience and skills required for the roles. The Charity is guided by the National Joint Council (NJC) for local government services scale points as a guide to inform its annual pay increase which is ultimately approved by the Trustees. The award was £1,290 at 1<sup>st</sup> April 2024 for all grades of staff across the Charity, including management roles.

# **Catholic Care (Diocese of Leeds)**

## **Report of the Trustees (incorporating the Strategic Report) For the year ended 31 March 2024**

### **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 the 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 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 LGT Wealth Management. The overall performance of the investments during the year showed an increase of 8.1% (2023: decrease of 8.2%) 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 and potential Social landlords to work in partnership with are in progress.
- The Charity, through its Adult Services, will during the year be launching 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 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 Catholic Multi Academy 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
  - In July 2024, 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.
  - Maximising the use of digital software to maintain care records.
  - Upgrading the IT hardware to ensure security of information and efficiency of use.

# Catholic Care (Diocese of Leeds)

## Report of the Trustees (incorporating the Strategic Report) For the year ended 31 March 2024

### 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.

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 on 3<sup>rd</sup> December 2024 and signed on their behalf by:



Signer ID: xH3PT0L17A.....

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

# Catholic Care (Diocese of Leeds)

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

### Opinion

We have audited the financial statements of Catholic Care (Diocese of Leeds) (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows 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 2024 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)**

### **Matters on which we are required to report by exception**

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:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; 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 9, 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.

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.

# **Catholic Care (Diocese of Leeds)**

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

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](http://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.

**BHP LLP**

Signer ID: CRZCVPKXXZ...  
Laura Masheder (Senior Statutory Auditor)  
for and on behalf of  
BHP LLP  
Statutory Auditor  
1st Floor  
Mayesbrook House  
Leeds  
LS16 6QY

Date: 05/12/2024 GMT

## Catholic Care (Diocese of Leeds)

### Statement of Financial Activities (including Income and Expenditure account)

For the year ended 31 March 2024

	Notes	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Total Funds £
<b>Income:</b>					
Income from grants, donations and legacies	4	137,443	32,120	169,563	146,529
<i>Income from charitable activities:</i>	5				
Adult Care Services		4,440,151	-	4,440,151	3,948,785
Children and Family Care Services		1,034,019	-	1,034,019	1,044,374
Community Support Services		36,540	55,618	92,158	38,301
<i>Income from other trading activities:</i>					
Christmas card sales		832	-	832	292
Investment Income	6	79,997	-	79,997	83,965
Exceptional gain in disposal of properties	7	-	-	-	305,040
<b>Total income</b>		<b>5,728,982</b>	<b>87,738</b>	<b>5,816,720</b>	<b>5,567,286</b>
<b>Expenditure:</b>					
<i>Expenditure on raising funds:</i>					
Investment management costs		11,444	-	11,444	10,097
Rental property		42,892	-	42,892	42,469
		<b>54,336</b>	<b>-</b>	<b>54,336</b>	<b>52,566</b>
<i>Expenditure on charitable activities:</i>	8				
Adult Care Services		4,392,658	-	4,392,658	4,203,921
Children and Family Care Services		1,405,065	-	1,405,065	1,329,712
Community Support Services		256,192	89,920	346,112	280,940
Governance Function costs		160,840	-	160,840	131,311
		<b>6,214,755</b>	<b>89,920</b>	<b>6,304,675</b>	<b>5,945,884</b>
<b>Total expenditure</b>		<b>6,269,091</b>	<b>89,920</b>	<b>6,359,011</b>	<b>5,998,450</b>
Net (expenditure)/income		(540,109)	(2,182)	(542,291)	(431,164)
Gains/(losses) on investments	14	89,531	-	89,531	(108,226)
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>(450,578)</b>	<b>(2,182)</b>	<b>(452,760)</b>	<b>(539,390)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		5,172,024	2,182	5,174,206	5,713,596
<b>Total funds carried forward</b>	19	<b>4,721,446</b>	<b>-</b>	<b>4,721,446</b>	<b>5,174,206</b>

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 17 to 27 form part of these financial statements.



# Catholic Care (Diocese of Leeds)

## Balance Sheet at 31 March 2024

	Notes	2024 £	2024 £	2023 £	2023 £
<b>Fixed assets:</b>					
Tangible fixed assets	13		3,703,476		3,753,425
Investments	14		<u>973,723</u>		<u>1,365,268</u>
<i>Total fixed assets</i>			<b>4,677,199</b>		<b>5,118,693</b>
<b>Current assets:</b>					
Debtors	15	633,697		655,050	
Cash at bank and in hand		<u>266,252</u>		<u>266,295</u>	
<i>Total current assets</i>		<b>899,949</b>		<b>921,345</b>	
<b>Liabilities:</b>					
Creditors falling due within one year	16	<u>(855,702)</u>		<u>(865,832)</u>	
<b>Net current assets/liabilities</b>			<b>44,247</b>		<b>55,513</b>
<b>Total assets less current liabilities</b>			<b>4,721,446</b>		<b>5,174,206</b>
<b>Total net assets</b>			<b>4,721,446</b>		<b>5,174,206</b>
<b>The funds of the Charity:</b>					
Restricted income funds	19		-		2,182
Designated funds	19		3,596,036		3,650,705
Unrestricted funds	19		<u>1,125,410</u>		<u>1,521,319</u>
			<b>4,721,446</b>		<b>5,174,206</b>

Approved by the Trustees and signed on their behalf by:

  
 Signer ID: XH3PT0LI7A.....  
**Mr Timothy Parr**  
**Vice Chair of Trustees**  
 04/12/2024 GMT  
 Date

Company Registration No: 01633737

The notes on pages 17 to 27 form part of these financial statements

# Catholic Care (Diocese of Leeds)

## Statement of Cash Flows For the year ended 31 March 2024

	Notes	2024 £	2024 £	2023 £	2023 £
<b>Cash flows from operating activities:</b>					
<b>Net cash used in operating activities</b>	a		<b>(439,520)</b>		<b>(1,554,118)</b>
<b>Cash flows from investing activities:</b>					
Dividends and interest from investments		40,320		83,965	
Loss on disposal of fixed assets		264		-	
Purchase of property, plant and equipment		(81,919)		(308,811)	
Proceeds from sale of investments		738,020		536,489	
Proceeds from sale of properties		-		1,713,682	
Purchase of investments		(254,184)		(488,989)	
<b>Net cash provided by investing activities</b>			<b>442,237</b>		<b>1,536,336</b>
<b>Change in cash and cash equivalents in the year</b>			<b>2,717</b>		<b>(17,782)</b>
<b>Cash and cash equivalents at the beginning of the year</b>			<b>274,456</b>		<b>292,238</b>
<b>Cash and cash equivalents at the end of the year</b>	b		<b>277,173</b>		<b>274,456</b>

### Notes to the statement of cash flows

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

	2024 £	2023 £
Net expenditure for the year	(542,291)	(431,164)
Depreciation charges	131,604	105,656
Dividends and interest from investments	(40,320)	(83,965)
Loss on disposal of fixed assets	264	-
Exceptional profit on disposal of properties (note 7)	-	(305,040)
Decrease / (increase) in debtors	21,353	(99,000)
Increase in creditors	(10,130)	(740,605)
<b>Net cash used in operating activities</b>	<b>(439,520)</b>	<b>(1,554,118)</b>

#### b Analysis of cash and cash equivalents

	2024 £	2023 £
Cash at bank and in hand	266,252	266,295
Cash held in investment portfolio	10,921	8,161
	<b>277,173</b>	<b>274,456</b>

The notes on pages 17 to 27 form part of these financial statements.

# Catholic Care (Diocese of Leeds)

## Notes to the Financial Statements

For the year ended 31 March 2024

### 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 2024 there were eleven 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 comprise 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 2024

### 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 9.

#### 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.

#### 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.

# Catholic Care (Diocese of Leeds)

## Notes to the Financial Statements

For the year ended 31 March 2024

### 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:

#### Useful economic lives of fixed assets

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

### 4 Grants, donations and legacies

	2024 £	2023 £
Annual Appeal	29,323	20,481
Good Shepherd	29,136	32,028
Donations – general	52,712	41,660
Gift Aid	4,693	2,986
Grants	32,120	43,153
Legacies	21,579	6,221
	<b>169,563</b>	<b>146,529</b>

Included in grants, donations and legacies to restricted income is £32,120 (2023: £1,896)

### 5 Analysis of income from charitable activities

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Total Funds £
<b>Adult Care Services</b>				
Adult Learning Disability Service	3,357,348	-	3,357,348	3,013,384
Mental Health Service	162,430	-	162,430	128,719
Adult Outreach Service	292,881	-	292,881	260,875
Older People Extra Care	627,493	-	627,493	545,807
	<b>4,440,151</b>	<b>-</b>	<b>4,440,151</b>	<b>3,948,785</b>
<b>Children &amp; Family Care Services</b>				
Children & Young People's Service	483,815	-	483,815	533,989
Schools Service	550,203	-	550,203	509,037
Post Adoption Support	-	-	-	1,348
	<b>1,034,019</b>	<b>-</b>	<b>1,034,019</b>	<b>1,044,374</b>
<b>Community Support Services</b>				
Older People's Groups	20,433	-	20,433	8,242
Gianna Project	1,139	-	1,139	500
Community Response Service	5,520	-	5,520	6,766
Other Community Projects	9,441	55,618	65,059	1,053
Refugee Support	7	-	7	21,740
	<b>36,540</b>	<b>55,618</b>	<b>92,158</b>	<b>38,031</b>
	<b>5,510,710</b>	<b>55,618</b>	<b>5,566,328</b>	<b>5,031,460</b>

In the prior year £14,000 related to restricted income.

# Catholic Care (Diocese of Leeds)

## Notes to the Financial Statements

For the year ended 31 March 2024

### 6 Investment Income

	2024 £	2023 £
Interest receivable	9,952	12,617
Rent receivable	39,291	45,932
Dividends receivable	30,368	25,416
Other income	386	-
	<b>79,997</b>	<b>83,965</b>

Investment income in the current and prior year is unrestricted.

### 7 Exceptional

	2024 £	2023 £
Profit on sale of property	-	305,040
	<b>-</b>	<b>305,040</b>

Profit on sale of property is shown net of selling costs of £nil (2023: £62,943.)

### 8 Analysis of expenditure on charitable activities

	Activities undertaken directly £	Support costs £	2024 Total £	2023 Total £
<b>Adult Care Services</b>				
Adult Learning Disability Service	2,865,605	381,607	3,247,212	3,021,661
Mental Health Service	129,152	10,707	139,859	177,943
Adult Outreach Service	243,199	30,983	274,092	256,712
Older people Extra Care	612,751	118,744	731,495	747,605
	<b>3,850,707</b>	<b>541,951</b>	<b>4,392,658</b>	<b>4,203,921</b>
<b>Children &amp; Family Care Services</b>				
Children & Young People's Service	525,009	60,919	585,928	576,188
Schools Service	643,729	119,207	762,936	709,790
Post Adoption Support	42,148	14,053	56,201	43,734
	<b>1,210,886</b>	<b>194,179</b>	<b>1,405,065</b>	<b>1,329,712</b>
<b>Community Support Services</b>				
Older People's Groups	62,376	20,751	83,127	76,330
Growing Old Gracefully	-	-	-	6,000
Community Groups	18,893	7,252	26,145	18,997
Gianna Project	82,761	26,409	109,170	79,554
Community Response Service	7,396	-	7,396	15,548
Other Community Projects	26,435	-	26,435	29,087
Refugee Support	93,839	-	93,839	55,424
	<b>291,700</b>	<b>54,412</b>	<b>346,112</b>	<b>280,940</b>
Governance function (see note 9)	-	160,840	160,840	131,311
	<b>5,353,293</b>	<b>951,382</b>	<b>6,304,675</b>	<b>5,945,884</b>

£89,290 relates to restricted expenditure (2023: £19,344).

# Catholic Care (Diocese of Leeds)

## Notes to the Financial Statements

For the year ended 31 March 2024

### 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 £	Total 2024 £	Total 2023 £	Basis of apportionment
Audit and accountancy	-	25,620	25,620	24,420	Governance
Legal fees	-	53,738	53,738	70,652	Governance
General office	93,452	30,861	124,313	124,923	Allocated on total staff costs
Management and administration salaries, wages and related costs	605,735	25,741	631,476	601,410	Allocated on total staff costs
Head office property costs	91,355	18,312	109,667	72,680	Allocated on head office occupancy
	<b>790,542</b>	<b>160,840</b>	<b>951,382</b>	<b>894,085</b>	

### 10 Net expenditure for the year

	2024 £	2023 £
This is after charging:		
Operating leases - equipment	9,847	5,545
Operating leases – motor vehicles	5,319	4,101
Depreciation	131,604	105,656
Auditors' remuneration:		
For the provision of audit services to the charitable company	18,100	17,600
For the provision of accounts services to the charitable company	3,250	2,750

### 11 Analysis of staff costs

	2024 £	2023 £
Wages and salaries	4,379,083	4,146,401
Social security costs	342,823	326,648
Pensions	189,333	174,838
	<b>4,911,239</b>	<b>4,647,887</b>

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

£60,000 - £70,000	3	2
£70,001 - £80,000	1	1

# Catholic Care (Diocese of Leeds)

## Notes to the Financial Statements

For the year ended 31 March 2024

### 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:

	2024 £	2023 £
Learning disability service	99	103
Older people extra care service	32	31
Children and young people's service	13	15
Schools service	21	26
Administration	16	15
Mental health service	2	3
Other services	8	2
	<b>190</b>	<b>195</b>

The Charity Trustees were not paid and did not receive any other benefits from the Charity in the year (2023: £nil) neither did they receive payment for professional or other services supplied to the Charity (2023: £nil). Expenses of £131 (2023: £nil) were reimbursed to Trustees during the year in respect of out of pocket travel and training 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 is made up of the Trustees, the Director, Head of Finance, and the Head of Care. The total cost of the key management personnel of the Charity was £272,273 (2023: £295,478)

### 13 Tangible fixed assets

	Assets under construction £	Freehold property and improvements £	Leasehold property and improvements £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
<b>Cost</b>						
At 1 April 2023						
Additions	68,350	3,601,589	351,766	270,826	45,685	<b>4,338,216</b>
Disposals	-	21,469	-	60,450	-	<b>81,919</b>
Transfers	-	-	-	-	(12,695)	<b>(12,695)</b>
<b>At 31 March 2024</b>	<b>68,350</b>	<b>3,623,058</b>	<b>351,766</b>	<b>331,276</b>	<b>32,990</b>	<b>4,407,440</b>
<b>Depreciation</b>						
At 1 April 2023	-	324,800	43,200	196,715	20,076	<b>584,791</b>
Charge for one year	-	72,103	7,035	46,096	6,370	<b>131,604</b>
Eliminated on disposal	-	-	-	-	(12,431)	<b>(12,431)</b>
Transfers	-	-	-	-	-	<b>-</b>
<b>At 31 March 2024</b>	<b>-</b>	<b>396,303</b>	<b>50,235</b>	<b>242,091</b>	<b>14,015</b>	<b>703,694</b>
<b>Net book value</b>						
<b>At 31 March 2024</b>	<b>68,350</b>	<b>3,226,155</b>	<b>301,531</b>	<b>88,465</b>	<b>18,975</b>	<b>3,703,476</b>
At 31 March 2023	68,350	3,276,789	305,566	74,109	25,609	3,753,425

Assets under construction are not depreciated.

A recent revaluation of two of the Charity's freehold properties indicated a potential revaluation gain of £388,299, the other properties approximate to their book value. This gain has not been recognised as it remains the accounting policy to recognise freehold property at depreciated cost.



# Catholic Care (Diocese of Leeds)

## Notes to the Financial Statements

For the year ended 31 March 2024

### 14 Investments

	2024 £	2023 £
Balance at beginning of year	1,365,268	1,618,176
Additions	254,184	488,989
Disposals	(738,020)	(536,489)
Net movement in deposits	2,760	(96,658)
Net investment gains/(losses)	89,531	(108,226)
	<b>973,723</b>	<b>1,365,268</b>

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 2024 £	Market Value 2023 £
UK equities	217,048	309,713
Overseas equities	476,308	605,520
UK government bonds	169,989	171,457
Company bonds	132,457	270,940
Cash funds	10,921	7,638
	<b>973,723</b>	<b>1,365,268</b>
Historical cost at end of year	<b>755,996</b>	<b>1,146,612</b>

### 15 Debtors

	2024 £	2023 £
Trade debtors	410,173	430,516
Prepayments and accrued income	209,570	209,283
Other debtors	13,954	15,251
	<b>633,697</b>	<b>655,050</b>

### 16 Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	60,197	59,256
Accruals	226,354	192,381
Deferred income (see note 17)	133,866	167,235
Other taxation and social security	80,310	76,498
Other creditors	354,975	370,462
	<b>855,702</b>	<b>865,832</b>

# Catholic Care (Diocese of Leeds)

## Notes to the Financial Statements For the year ended 31 March 2024

### 17 Deferred income

£

Balance as at 1 April 2023	167,235
Amounts released to income earned from charitable activities	(167,235)
Amount deferred in year	133,866
Balance as at 31 March 2024	<u>133,866</u>

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

### 18 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 2024 were £189,333 (2023: £174,838). Contributions of £29,864 were payable at 31 March 2024 (2023: £28,720).

# Catholic Care (Diocese of Leeds)

## Notes to the Financial Statements

For the year ended 31 March 2024

### 19 Funds

	Balance at 31 March 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	Balance at 31 March 2024 £
<b>Restricted Funds</b>						
Amenity Funds	-	-	-	-	-	-
Refugee Community Sponsorship Fund	2,182	-	(2,182)	-	-	-
Community Markets Funding	-	55,618	(55,618)	-	-	-
Gianna Baby Bank	-	32,120	(32,120)	-	-	-
<i>Total Restricted Funds</i>	2,182	87,738	(89,920)	-	-	-
<b>Unrestricted Funds</b>						
Designated funds:						
Property	3,650,705	-	(79,138)	24,469	-	3,596,036
General funds:	1,521,319	5,728,982	(6,189,953)	(24,469)	89,531	1,125,410
<i>Total Unrestricted Funds</i>	5,172,024	5,728,982	(6,269,091)	-	89,531	1,128,410
	5,174,206	5,816,720	(6,359,011)	-	89,531	4,721,446

	Balance at 31 March 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	Balance at 31 March 2023 £
<b>Restricted Funds</b>						
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
<b>Unrestricted Funds</b>						
Designated funds:						
Property	3,504,753	220,856	(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	(5,904,192)	-	(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 2024

### 19 Funds - continued

#### *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 Fund*

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.

#### *Gianna Baby Bank*

This fund represents funds available to provide services and support to women and girls during and beyond pregnancy.

### Designated Funds

#### *Property Fund*

The 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.

### Transfers

Transfers totaling £24,469 have been made from unrestricted funds to the designated property fund to represent capital additions in the year.

### 20 Analysis of net current assets between funds – current year

	Fixed Assets £	Investments £	Net current Assets £	Total £
Restricted funds	-	-	-	-
Unrestricted funds:				
Designated funds	3,596,036	-	-	3,596,036
General funds	107,440	973,723	44,247	1,121,410
	<b>3,703,476</b>	<b>973,723</b>	<b>44,247</b>	<b>1,121,410</b>

### Analysis of net assets between funds – comparative year

	Fixed Assets £	Investments £	Net current Assets £	Long term liabilities £	Total £
Restricted funds	-	-	2,182	-	2,182
Unrestricted funds:					
Designated funds	3,650,705	-	-	-	3,650,705
General funds	102,750	1,365,268	53,331	-	1,521,319
	<b>3,753,425</b>	<b>1,365,268</b>	<b>55,513</b>	<b>-</b>	<b>5,174,206</b>

# Catholic Care (Diocese of Leeds)

## Notes to the Financial Statements

For the year ended 31 March 2024

### 21 Commitments under operating leases

	2024 £	2023 £
Within 1 year	6,082	6,088
Between 2 and 5 years	16,011	19,782
	<b>22,093</b>	<b>25,871</b>

### 22 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 2024 (2023: £nil).

### 23 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 no expenditure was incurred for counselling fees; £nil (2023: £6,000). 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 totaling £57,653 (2023: £66,301) No balances were outstanding at the balance sheet date.

One trustee is also a trustee of another charity, House of Light Trust (Leeds) Limited. During the year expenses were incurred for rent totaling £5,500 (2023: £5,500) and maintenance costs totaling £nil (2023: £36,042). At the year end, the charity owed House of Light Trust (Leeds) Limited £37,658 (2023: £32,108).

One trustee is also a trustee of Corpus Christi College Academy. During the year income was received for services provided totaling £47,452 (2023: £nil). No balances outstanding at the balance sheet date.

One Trustee is also a governor of Leeds Trinity University. During the year income was received for services rendered totaling £13,057 (2023: £9,693). At the balance sheet date, the charity owed Leeds Trinity £2,611 (2023: £nil).