

CATHOLIC CARE (DIOCESE OF LEEDS)
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Contents

Trustees and Advisors	1
Foreword by Chair of Trustees and Report of the Trustees	3
Independent Auditor's Report to the Members of Catholic Care (Diocese of Leeds)	12
Statement of Financial Activities (including Income and Expenditure account)	16
Balance Sheet as at 31 March 2025	17
Statement of Cash Flows	19
Notes to the Financial Statements	20

CATHOLIC CARE (DIOCESE OF LEEDS)

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

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 2025:

Right Reverend Marcus Stock, Bishop of Leeds (Chair)
Mr Timothy Parr (Vice Chair)
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 (resigned 2 February 2025)
Mrs Julie Jones
Mr Robert Kilcoyne (appointed 17 September 2024)
Mr Ian Bannister (appointed 17 September 2024)

Company Secretary: Mr Matt Lomas (Chief Executive Officer) (appointed 28 May 2025)
Mrs Carol Hill (Chief Executive Officer) (resigned 28 May 2025)

Senior Executives: Mr Matt Lomas (Chief Executive Officer)
Ms Stephanie Wild (Head of Finance & Resources)
Ms Rachel Wilkinson (Head of Care)

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

Solicitors:	Grays Duncombe Place York YO1 7DY	Wrigleys Solicitors LLP 3 rd floor, Wellington Place Leeds LS1 4AP
--------------------	--	--

CATHOLIC CARE (DIOCESE OF LEEDS)

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025

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)

(A company limited by guarantee)

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

As Chair of the Board of Trustees for Catholic Care, I am pleased to present the Trustees' Annual Report for the financial year ending 31 March 2025.

This past year has been one of continued growth, reflection and dedication to our mission of serving those in need across the Diocese of Leeds. Our services have continued to expand in both their reach and impact. More people than ever have received support, guidance and care from Catholic Care.

A particular focus has been the development of our new children's residential service. We were able to purchase a property to make this service a reality and work continues so that in the coming financial year we can open the home and welcome our first child, a moment that beautifully reconnects us with the charity's humble beginnings in 1863 at Mount St Mary's.

Our community work continued to thrive, making a positive impact across the Diocese and taking meaningful steps in social action, always guided by our belief in the inherent dignity of every human person.

Catholic Care remains rooted in the values that have guided it for generations, compassion, dignity and a deep commitment to supporting people of all ages, backgrounds and beliefs. In a world that continues to experience uncertainty and hardship, the work of our staff, volunteers and supporters has embodied the true meaning of Caritas, love in action.

As the Caritas agency for the Diocese of Leeds, our charity continued to build on its proud legacy while looking to the future with hope and confidence. We remain committed to strengthening our partnerships with parishes, communities and individuals, working together to respond creatively and compassionately to the challenges people face today.

During this year, we received the notice of retirement from our Director, Carol Hill. Carol has served Catholic Care for 13 years and we wish to sincerely thank her for her dedicated service and leadership. A recruitment process was undertaken to appoint a new Chief Executive Officer, and we are pleased to announce that Matt Lomas will take up this role in May 2025.

I would like to express my sincere thanks to everyone who contributed over the past year to Catholic Care's mission including our staff, volunteers, benefactors and Trustees. Your dedication and generosity make it possible for us to continue bringing God's love to life through practical service and meaningful care.

Rt. Rev. Marcus Stock

Bishop of Leeds

Chair of Trustees

CATHOLIC CARE (DIOCESE OF LEEDS)

(A company limited by guarantee)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the audited financial statements of Catholic Care (Diocese of Leeds) for the year ended 31 March 2025.

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 110 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 £15,618 (2024: £29,323) was raised for the Annual Appeal. The Good Shepherd Appeal raised £22,409 (2024: £29,136). 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. There were no complaints in regards to the charity's fundraising operations in either the current or the prior year.

CATHOLIC CARE (DIOCESE OF LEEDS)

(A company limited by guarantee)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Policies

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.

Achievements and Performance

During the year, over 6031 people were cared for and supported by the Charity. The Charity also made progress in delivering its Strategic Plan despite ongoing economic challenges. The Charity continues to be subject to significant external financial challenges, but recent years have demonstrated the resilience, forward thinking and vibrancy of the Charity as it strategically moves forward.

We responded to support those hit directly by the ongoing cost-of-living crisis. We were successful in achieving new sources of grant income and working with surplus food supplies to support the existing Community Market and have successfully opened a second.

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.

We continue to offer a free counselling service to people in need across our Diocese. 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.

We continue to be involved with the Community Sponsorship Programme, following our commitment to provide two years of support post arrival of each family with the ongoing support of our parishes. This year we made a commitment with three other Caritas organisations to sponsor families from Afghanistan under the Communities for Afghans Scheme. Further work will continue into the next financial year.

The Charity's Children's Residential Home closed in September 2024. We have purchased a new property which has been renovated to a high standard in line with Ofsted requirements. We will welcome our first children in late 2025. This new Children's Residential Home is the first property in a new model of support called "Steps for Tomorrow".

The Schools, Children and Family Wellbeing Service continues to work across 46 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. We experienced a small decrease in schools accessing our service due to ongoing school budget pressures.

Financial Review

During the year ended 31 March 2025 Catholic Care's income decreased by £140,485 (2%) to £5,676,235. This was due to the closure of the Harrison Crescent Children's Residential Home, offset by price rises awarded by local councils. Our total expenditure in delivering our services for the year increased by less than 1% to £6,316,044 largely due to staff pay increases, guided by the National Joint Council (NJC) pay structure, again offset by the closure of the Harrison Crescent home.

CATHOLIC CARE (DIOCESE OF LEEDS)**(A company limited by guarantee)**

TRUSTEES' REPORT**FOR THE YEAR ENDED 31 MARCH 2025**

Charitable activities

	Year Ended 31.3.25	Year Ended 31.3.24
Adult Care Services		
Adult Learning Disability Service		
People receiving care & support	58	63
Number of homes	13	13
Residential & supported places	61	63
Referrals to the service	4	4
Income	£3,550,279	£3,357,347
% of total income	62%	58%
Expenditure	£3,543,655	£3,247,219
Mental Health Accommodation Service		
People receiving care & support	9	11
Number of homes	1	1
Supported flats	10	10
Referrals to the service	20	2
Income	£165,165	£162,430
% of total income	3%	3%
Expenditure	£132,442	£139,859
Adult Outreach Service		
People receiving outreach support	6	9
Income	£341,776	£292,881
% of total income	6%	5%
Expenditure	£323,034	£274,092
Older People Extra Care Service		
People receiving care & support	65	65
Income	£617,092	£627,493
% of total income	11%	11%
Expenditure	£693,005	£731,495
Children & Family Care Services		
Children & Young People's Service		
People receiving care & support	2	3
Number of homes	1	1
Residential places	7	7
Children supported with a learning disability through outreach	0	0
Income	£103,056	£483,815
% of total income	2%	8%
Expenditure	£339,337	£585,928
Schools, Children & Family Wellbeing Service (including adoption)		
People receiving care & support	422	842
Number of schools served	46	48
Income	£534,948	£550,203
% of total income	9%	9%
Expenditure	£727,881	£762,936

CATHOLIC CARE (DIOCESE OF LEEDS)**(A company limited by guarantee)**

TRUSTEES' REPORT**FOR THE YEAR ENDED 31 MARCH 2025**

Charitable activities - continued

	Year Ended 31.3.25	Year Ended 31.3.24
Community Support Services		
Number of Older People's Groups / Outside Gatherings	36	48
Hot meals delivered	-	-
Beneficiaries / People attending community groups	275	265
People receiving care & support:		
Gianna Project	342	427
Stay and Play Group Beneficiaries	42	40
Young Carers	-	-
Community Counselling	129	138
Community Market	165	207
Income	£102,301	£92,158
% of total income	2%	2%
Expenditure	£366,243	£346,052

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 £4,050,123 of unrestricted reserves and no restricted reserves. The free reserves of the charity were a deficit of £28,786 (2024: £1,017,970) which includes £219,577 (2024: £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 2026 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.

As part of a new Strategic Plan launched in late 2025, the Trustees are aiming to rebuild 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 31.3.25	Year Ended 31.3.24
	£	£
Unrestricted funds		
Designated Property funds	3,993,363	3,596,036
General funds	56,760	1,125,410
Total unrestricted funds	4,050,123	4,721,446
Total funds	4,050,123	4,721,446

CATHOLIC CARE (DIOCESE OF LEEDS)

(A company limited by guarantee)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

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.

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;
- 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)

(A company limited by guarantee)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

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

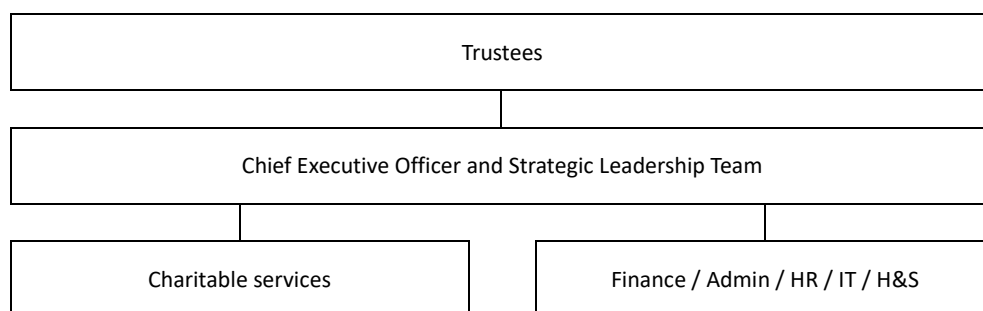
The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. The persons notified to the Registrar of Companies as the first Directors of the Charity were the Trustees of the Charity. Subsequent and future Trustees are 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, CEO 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 CEO. The Finance and Property Committee (a formal subcommittee of the Trustee Board) has delegated authority for the financial control of the Charity. The Risk and Safety Committee (a formal subcommittee of the Trustee Board) has delegated authority for the health and safety of the Charity. The HR and People 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.

CATHOLIC CARE (DIOCESE OF LEEDS)

(A company limited by guarantee)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

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 salary award was 2% at 1st April 2025 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 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 1.6% (2024: decrease of 8.1%) 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:

- 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 will mostly focus on working closely with the Diocese to support Retired Priests.
- As Trustees, we recognise the evolution of services in response to increasing needs and are committed to continued development of small children's homes to provide a trauma informed service to two young people in each home.
- We are developing, in partnership with the Catholic Multi Academy Trusts and the Director of Education for the Diocese, 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 supporting those most in need and delivering lasting impact where it matters most. 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 the development of the Communities for Afghans Programmes.
 - 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)

(A company limited by guarantee)

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.


Disclosure of information to the auditors

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 2 December 2025 and signed on their behalf by:



Signer ID: GMAOBYSZSM.....
Mr Timothy Parr - Vice Chair of Trustees

INDEPENDENT AUDITORS' 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 2025 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 2025 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

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

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

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CATHOLIC CARE (DIOCESE OF LEEDS) (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinion 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 including the Strategic report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report and the Strategic report have 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 Trustees' report including the Strategic report.

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

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CATHOLIC CARE (DIOCESE OF LEEDS) (CONTINUED)

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, 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.

Auditors' 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)

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CATHOLIC CARE (DIOCESE OF LEEDS) (CONTINUED)

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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Signer ID: IPFNE7JEI6...

Laura Masheder (Senior statutory auditor)

for and on behalf of

BHP LLP

Statutory Auditor

1st Floor Mayesbrook House

Redvers Close

Lawnswood Business Park

Leeds

LS16 6QY

Date: 05/12/2025 GMT

CATHOLIC CARE (DIOCESE OF LEEDS)
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	4	169,648	32,370	202,018	169,563
Charitable activities	5	5,354,106	60,511	5,414,617	5,566,328
Other trading activities		2,228	-	2,228	832
Investments	6	57,372	-	57,372	79,997
Total income		5,583,354	92,881	5,676,235	5,816,720
Expenditure on:					
Raising funds		41,194	-	41,194	54,336
Charitable activities	7,8	6,223,163	92,881	6,316,044	6,304,675
Total expenditure		6,264,357	92,881	6,357,238	6,359,011
Net expenditure before net gains on investments		(681,003)	-	(681,003)	(542,291)
Net gains on investments	13	9,680	-	9,680	89,531
Net movement in funds		(671,323)	-	(671,323)	(452,760)
Reconciliation of funds:					
Total funds brought forward		4,721,446	-	4,721,446	5,174,206
Net movement in funds		(671,323)	-	(671,323)	(452,760)
Total funds carried forward	16	4,050,123	-	4,050,123	4,721,446

The Statement of financial activities complies with the requirements for an income and expenditure account under the Companies Act 2006 and includes all gains and losses recognised in the year.

The notes on pages 20 to 40 form part of these financial statements.

CATHOLIC CARE (DIOCESE OF LEEDS)
(A company limited by guarantee)
REGISTERED NUMBER: 01633737

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	4,078,909	3,703,476
Investments	13	219,577	973,723
		<u>4,298,486</u>	<u>4,677,199</u>
Current assets			
Debtors	14	449,661	633,697
Cash at bank and in hand		124,102	266,252
		<u>573,763</u>	<u>899,949</u>
Current liabilities			
Creditors: amounts falling due within one year	15	(822,126)	(855,702)
		<u>(248,363)</u>	<u>44,247</u>
Net current liabilities / assets			
		<u>4,050,123</u>	<u>4,721,446</u>
Total assets less current liabilities			
		<u>4,050,123</u>	<u>4,721,446</u>
Total net assets		<u>4,050,123</u>	<u>4,721,446</u>
Charity funds			
Restricted funds	16	-	-
Unrestricted funds			
Designated funds	16	3,993,363	3,596,036
General funds	16	56,760	1,125,410
		<u>4,050,123</u>	<u>4,721,446</u>
Total unrestricted funds	16		
		<u>4,050,123</u>	<u>4,721,446</u>
Total funds		<u>4,050,123</u>	<u>4,721,446</u>

CATHOLIC CARE (DIOCESE OF LEEDS)
(A company limited by guarantee)
REGISTERED NUMBER: 01633737

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Signer ID: GMAOBYSZSM...

Mr Timothy Parr

Vice Chair of Trustees

Date: 03/12/2025 GMT

The notes on pages 20 to 40 form part of these financial statements.

CATHOLIC CARE (DIOCESE OF LEEDS)
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash used in operating activities		(413,430)	(439,520)
Cash flows from investing activities			
Dividends and interest from investments		21,177	40,320
Proceeds from the sale of tangible fixed assets		16,000	-
Purchase of tangible fixed assets		(529,723)	(81,919)
Proceeds from sale of investments		924,385	738,020
Purchase of investments		(168,236)	(254,184)
Net cash provided by investing activities		263,603	442,237
Change in cash and cash equivalents in the year		(149,827)	2,717
Cash and cash equivalents at the beginning of the year		277,173	274,456
Cash and cash equivalents at the end of the year		127,346	277,173

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. General information

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 March 2025 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

2.1 Basis of preparation of financial statements

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 1 January 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. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

Preparation of the accounts is on a going concern basis. The last five years have been challenging ones for the Charity, as a result of various external impacts, which have lead to financial deficits. However, actions including the sale of properties have been taken, with further property sales and restructuring to come in the next financial year, which will make the cash position secure. Accordingly, the Trustees have concluded that the Charity remains a going concern, and that any further external risks can be mitigated through decisive management of the Charity's operations.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.3 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Freehold and leasehold buildings	-	2%	straight-line
Motor vehicles	-	25%	reducing balance
Fixtures and fittings	-	25%	straight-line
Assets under construction	-		not depreciated until available for use

2.8 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

2.9 Debtors

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

2.10 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.12 Financial instruments

The Charity only has financial assets and financial liabilities 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.14 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Useful economic lives of fixed assets

Useful lives are based on management's expectations of the period over which an asset will be economically useful, taking into account historical experience with similar assets, anticipated technological changes and expected usage. Residual values are based on estimated realisable values at the end of the asset's useful life, adjusted for expected future market conditions.

At the reporting date, management considers that no reasonably possible change in these assumptions would cause a material adjustment to the carrying amounts of assets in the next financial year. The depreciation charge in the year was £138,300.

CATHOLIC CARE (DIOCESE OF LEEDS)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

4. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<i>Donations</i>				
Annual Appeal	15,618	-	15,618	29,323
Good Shepherd	22,409	-	22,409	29,136
Donations – general	34,781	-	34,781	52,712
Gift Aid	2,643	-	2,643	4,693
Legacies	92,197	-	92,197	21,579
Grants	2,000	32,370	34,370	32,120
	<u>169,648</u>	<u>32,370</u>	<u>202,018</u>	<u>169,563</u>
Total 2024	<u>137,443</u>	<u>32,120</u>	<u>169,563</u>	

5. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Adult Care Services	4,674,312	-	4,674,312	4,440,152
Children & Family Care Services	638,004	-	638,004	1,034,018
Community Support Services	41,790	60,511	102,301	92,158
	<u>5,354,106</u>	<u>60,511</u>	<u>5,414,617</u>	<u>5,566,328</u>
Total 2024	<u>5,510,710</u>	<u>55,618</u>	<u>5,566,328</u>	

CATHOLIC CARE (DIOCESE OF LEEDS)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Analysis of income from charitable activities (continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Adult Care Services				
Adult Learning Disability Service	3,550,279	-	3,550,279	3,357,348
Mental Health Service	165,165	-	165,165	162,430
Adult Outreach Service	341,776	-	341,776	292,881
Older People Extra Care	617,092	-	617,092	627,493
	4,674,312	-	4,674,312	4,440,152
Children & Family Care Services				
Children & Young People's Service	103,056	-	103,056	483,815
Schools Service	532,905	-	532,905	550,203
Post Adoption Support	2,043	-	2,043	-
	638,004	-	638,004	1,034,018
Community Support Services				
Older People's Groups	28,714	-	28,714	20,433
Gianna Project	3,727	-	3,727	1,139
Community Response Service	7,349	-	7,349	5,520
Other Community Projects	-	60,511	60,511	65,059
Refugee Support	2,000	-	2,000	7
	41,790	60,511	102,301	92,158
Total 2025	5,354,106	60,511	5,414,617	5,566,328
Total 2024	5,510,710	55,618	5,566,328	

CATHOLIC CARE (DIOCESE OF LEEDS)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Rent receivable	36,195	36,195	39,291
Dividends receivable	16,915	16,915	30,368
Interest receivable	4,262	4,262	9,952
Other income	-	-	386
	<u>57,372</u>	<u>57,372</u>	<u>79,997</u>
Total 2024	<u>79,997</u>	<u>79,997</u>	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Adult Care Services	4,692,136	-	4,692,136	4,392,658
Children & Family Care Services	1,067,218	-	1,067,218	1,405,065
Community Support Services	273,362	92,881	366,243	346,112
Governance function	190,447	-	190,447	160,840
	<u>6,223,163</u>	<u>92,881</u>	<u>6,316,044</u>	<u>6,304,675</u>
Total 2024	<u>6,214,755</u>	<u>89,920</u>	<u>6,304,675</u>	

CATHOLIC CARE (DIOCESE OF LEEDS)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

8. Analysis of expenditure on charitable activities

	Direct costs 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Adult Care Services				
Adult Learning Disability Service	3,115,692	427,963	3,543,655	3,247,212
Mental Health Service	121,945	10,497	132,442	139,859
Adult Outreach Service	282,830	40,204	323,034	274,092
Older People Extra Care	587,640	105,365	693,005	731,495
	4,108,107	584,029	4,692,136	4,392,658
Children & Family Care Services				
Children & Young People's Service	299,194	40,143	339,337	585,928
Schools Service	578,374	75,270	653,644	762,936
Post Adoption Support	45,145	29,092	74,237	56,201
	922,713	144,505	1,067,218	1,405,065
Community Support Services				
Older People's Groups	64,477	30,181	94,658	83,127
Community Groups	5,932	19,116	25,048	26,145
Gianna Project	86,327	38,113	124,440	109,170
Community Response Service	8,348	-	8,348	7,396
Other Community Projects	22,508	-	22,508	26,435
Refugee Support	91,241	-	91,241	93,839
	278,833	87,410	366,243	346,112
Governance function (see note 9)	-	190,447	190,447	160,840
Total 2025	5,309,653	1,006,391	6,316,044	6,304,675
Total 2024	5,353,293	951,382	6,304,675	

CATHOLIC CARE (DIOCESE OF LEEDS)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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 2025 £	Governance function 2025 £	Total 2025 £	Total 2024 £	Basis of apportionment
Audit and accountancy	-	25,500	25,500	25,620	Governance
Legal fees	-	62,409	62,409	53,738	Governance
General office	57,992	53,841	111,833	130,881	Allocated on total staff costs
Management and admin	652,709	34,640	687,349	631,476	Allocated on total staff costs
Head office property costs	105,243	14,057	119,300	109,667	Allocated on head office occupancy
Total 2025	815,944	190,447	1,006,391	951,382	
Total 2024	790,542	160,840	951,382		

10. Auditors' remuneration

	2025 £	2024 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	18,500	18,100
Fees payable to the Charity's auditor in respect of:		
All non-audit services not included above	2,750	3,250

CATHOLIC CARE (DIOCESE OF LEEDS)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

11. Staff costs

	2025	2024
	£	£
Wages and salaries	4,439,231	4,379,083
Social security costs	353,631	342,823
Contribution to defined contribution pension schemes	184,387	189,333
	4,977,249	4,911,239

The average number of persons employed by the Charity during the year was as follows:

	2025	2024
	No.	No.
Learning disability service	107	99
Older people extra care service	30	32
Children and young people's service	7	13
Schools service	18	21
Administration	16	16
Mental health service	2	2
Other services	13	7
	193	190

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
	No.	No.
In the band £60,001 - £70,000	2	3
In the band £70,001 - £80,000	1	1

The Charity Trustees were not paid and did not receive any other benefits from the Charity in the year (2024: £nil) neither did they receive payment for professional or other services supplied to the Charity (2024: £nil). Expenses of £103 (2024: £131) 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 £284,291 (2024: £272,273).

CATHOLIC CARE (DIOCESE OF LEEDS)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

12. Tangible fixed assets

	Freehold property £	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Assets under construction £	Total £
Cost or valuation						
At 1 April 2024	3,623,058	351,766	32,990	331,276	68,350	4,407,440
Additions	480,414	-	-	49,309	-	529,723
Disposals	-	-	(25,990)	-	-	(25,990)
At 31 March 2025	4,103,472	351,766	7,000	380,585	68,350	4,911,173
Depreciation						
At 1 April 2024	396,905	50,235	14,015	242,811	-	703,966
Charge for the year	76,050	7,035	2,459	52,754	-	138,298
On disposals	-	-	(10,000)	-	-	(10,000)
At 31 March 2025	472,955	57,270	6,474	295,565	-	832,264
Net book value						
At 31 March 2025	3,630,517	294,496	526	85,020	68,350	4,078,909
At 31 March 2024	3,226,153	301,531	18,975	88,465	68,350	3,703,474

Assets under construction are not depreciated.

A recent revaluation of one of the Charity's freehold properties indicated a potential revaluation gain of £248,513, 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)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

13. Fixed asset investments

	Listed investments £	Total 2025 £	Total 2024 £
Valuation			
At 1 April 2024	962,802	962,802	1,357,107
Additions	168,236	168,236	254,184
Disposals	(924,385)	(924,385)	(738,020)
Revaluations	9,680	9,680	89,531
At 31 March 2025	<u>216,333</u>	<u>216,333</u>	<u>962,802</u>
Investment cash	<u>3,244</u>	<u>3,244</u>	<u>10,921</u>
At 31 March 2025	<u><u>219,577</u></u>	<u><u>219,577</u></u>	<u><u>973,723</u></u>
Historical cost	<u>168,341</u>	<u>168,341</u>	<u>745,075</u>

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.

	2025 £	2024 £
Market value is made up of		
UK equities	29,834	217,048
Overseas equities	112,486	476,308
UK government bonds	35,195	136,989
Company bonds	38,818	132,457
Cash funds	3,244	10,921
	<u>219,577</u>	<u>973,723</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

14. Debtors

	2025 £	2024 £
Trade debtors	323,015	410,173
Other debtors	3,253	13,954
Prepayments and accrued income	123,393	209,570
	<u>449,661</u>	<u>633,697</u>

CATHOLIC CARE (DIOCESE OF LEEDS)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

15. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	44,691	60,197
Other taxation and social security	79,961	80,310
Other creditors	356,184	354,975
Accruals and deferred income	341,290	360,220
	822,126	855,702
	2025	2024
	£	£
Deferred income at 1 April 2024	133,866	167,235
Income deferred during the year	138,123	133,866
Amounts released from previous periods	(133,866)	(167,235)
	138,123	133,866

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

CATHOLIC CARE (DIOCESE OF LEEDS)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2025 £
Unrestricted funds						
Designated funds						
Property	3,596,036	-	(83,087)	480,414	-	3,993,363
General funds						
General funds	1,125,410	5,583,354	(6,181,270)	(480,414)	9,680	56,760
Total Unrestricted funds	4,721,446	5,583,354	(6,264,357)	-	9,680	4,050,123
Restricted funds						
Refugee Community Sponsorship Fund	-	32,370	(32,370)	-	-	-
Community Markets Funding	-	60,511	(60,511)	-	-	-
	-	92,881	(92,881)	-	-	-
Total of funds	4,721,446	5,676,235	(6,357,238)	-	9,680	4,050,123

CATHOLIC CARE (DIOCESE OF LEEDS)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

16. Statement of funds (continued)

Statement of funds - prior year

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

16. Statement of funds (continued)

Restricted Funds

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.

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 £160,614 have been made from unrestricted funds to the designated property fund to represent the net movement, which includes depreciation, capital additions and the impact of disposals in the year.

CATHOLIC CARE (DIOCESE OF LEEDS)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

17. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2025 £
Designated funds	3,596,036	-	(83,087)	480,414	-	3,993,363
General funds	1,125,410	5,583,354	(6,181,270)	(480,414)	9,680	56,760
Restricted funds	-	92,881	(92,881)	-	-	-
	<u>4,721,446</u>	<u>5,676,235</u>	<u>(6,357,238)</u>	<u>-</u>	<u>9,680</u>	<u>4,050,123</u>

Summary of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
Designated funds	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
Restricted funds	2,182	87,738	(89,920)	-	-	-
	<u>5,174,206</u>	<u>5,816,720</u>	<u>(6,359,011)</u>	<u>-</u>	<u>89,531</u>	<u>4,721,446</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	4,078,909	4,078,909
Fixed asset investments	219,577	219,577
Current assets	573,763	573,763
Creditors due within one year	(822,126)	(822,126)
Total	<u>4,050,123</u>	<u>4,050,123</u>

CATHOLIC CARE (DIOCESE OF LEEDS)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	3,703,476	3,703,476
Fixed asset investments	973,723	973,723
Current assets	899,949	899,949
Creditors due within one year	(855,702)	(855,702)
Total	4,721,446	4,721,446

19. Pension 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 2025 were £184,387 (2024: £189,333). Contributions of £30,648 were payable at 31 March 2025 (2024: £29,864).

20. Operating lease commitments

At 31 March 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	6,082	6,082
Later than 1 year and not later than 5 years	22,806	16,011
	28,888	22,093

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

21. Related party transactions

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

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 £61,380 (2024: £57,653) 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 £nil (2024: £5,500). At the year end, the charity owed House of Light Trust (Leeds) Limited £41,566 (2024: £37,658). An amount owed by House of Light Trust to the charity of £143 (2024: £nil) at year end.

One trustee is also a academy council member of Corpus Christi College Academy. During the year income was received for services provided totaling £nil (2024: £47,452). 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 £nil (2024: £13,057). At the balance sheet date, the charity owed Leeds Trinity £nil (2024:£2,611).

22. Post balance sheet events

After the year end, the charity completed the sale of a property known as Harrison Crescent. The sale was completed on 29 April 2025 for a consideration of £575,000.

As the sale agreement was not in place as at the balance sheet date, this is treated as a non-adjusting event under FRS 102. Accordingly, the carrying value of the property at the year end remains unchanged in these financial statements.