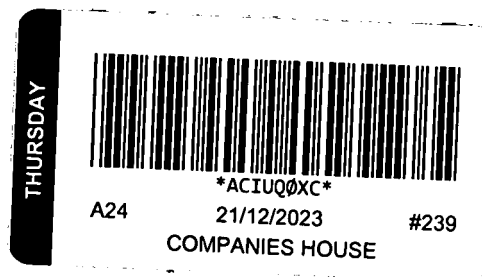


**REGISTERED COMPANY NUMBER: 02719436 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1014868**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
CATCHINGLIVES**



Spurling Cannon Audit Limited  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

## **CATCHINGLIVES**

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## **CATCHINGLIVES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

This report covers the period from April 2022 to March 2023 and will provide a glimpse into how Catching Lives has performed over the past 12 months.

#### **Chair's Report**

As Catching Lives has resumed normal service coming out of the Covid pandemic, we have seen increases in homelessness and in demand for our support. This has been further exacerbated by the rising cost of living which has an impact on the lives of our clients, staff and volunteers, as well as on the charity as a whole. All staff work tirelessly and diligently to support all who walk through our door, and we must offer our sincere thanks to them for their efforts through often very difficult and challenging situations. We are seeing a higher number of people needing our services in a landscape of high inflation with increased fuel and energy costs, and soaring food bills. It's a challenging context for Catching Lives, as it is for many charities, but we continue to do all that we can to meet the needs of people who are homeless or insecurely housed in Canterbury and East Kent.

I would like to thank our volunteers, donors, funders, and partners for their ongoing support, without which the work of Catching Lives would not be possible. In particular, I would like to acknowledge the continuing generosity of individuals whose donations of food, clothing and essentials have continued despite household budgets being tighter than ever - the support of our local community is very much appreciated and vital to our work.

## **CATCHINGLIVES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

This review reflects the activities of the Charity during the period under review. The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

##### **Vision and Mission**

Catching Lives is an independent charity aimed at supporting people who are homeless, sleeping rough, or are insecurely housed in Canterbury and East Kent; those who have, for various reasons, fallen through the gaps in society and feel they have nowhere else to turn.

Our vision is of a society where all are included and all, no matter how disadvantaged, can make a contribution. We're working towards ending the harm caused to individuals and communities by homelessness, rough sleeping, and insecure housing.

##### **Objectives**

Catching Lives works with people who are homeless and socially excluded in Canterbury and East Kent to:

- (a) support and enable each client to increase their sense of personal responsibility, motivation and self-worth.
- (b) improve the physical and mental health, of each client, by supporting them to take greater responsibility for their health management recovery.
- (c) motivate each client to achieve positive steps toward independent living.

##### **Activities**

The Catching Lives day centre offers:

- A warm welcome and access to basic facilities including food, showers, laundry, computers, clothing etc.
- Support with immediate and ongoing needs e.g. housing, income, ID, access to healthcare.
- Specialist mental health support from in-house staff.
- Access to in-reach services and external partners, for example Canterbury City Council's rough sleeping team, Forward Trust for alcohol and drug support, Rising Sun for domestic abuse support, Citizens Advice Canterbury welfare benefits support, DWP, Social Services, Hep C Trust, and NHS community nurse and vaccination services.
- Activities programme e.g. board games, arts and crafts, yoga, cookery, gardening and table tennis.

We also support people in the community:

- Street outreach to people sleeping rough (in conjunction with the council's Rough Sleeping Initiative team).
- Tenancy sustainment support to people in accommodation.
- Supporting Thanington Neighbourhood Resource Centre's youth provision.

## **CATCHING LIVES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### **Palmer House**

After setting aside reserves allocated to maintaining and improving our ageing building, we have made great strides towards implementation, with more work scheduled in the year to come. We commissioned building surveyors to give us a top-down review of our Station Road East premises so that we can better anticipate and schedule maintenance, and we have been developing our strategy towards an ambitious vision for the future of the building.

##### **Winter Provision and Night Shelter**

2022-23 was another year in which we were required to adapt in response to unforeseen operational issues that meant we could not deliver a night shelter in winter, using our tried and tested church circuit model. I would like to thank the staff and volunteers at our partner churches who were standing by ready to help us run the shelter again. When it became clear that the shelter could not go ahead as planned, and at very short notice, Catching Lives' staff managed to create and implement a plan for extended opening hours, making our drop-in services available from 9am to 9pm every day from mid-December to end of February. This model delivered a warm, safe space for people in need, along with a hot meal and someone to talk to through some bitterly cold evenings.

##### **Catching Lives Bookshop**

Our second-hand bookshop at the Crooked House on Palace Street has gone from strength to strength this year, both in the shop and eBay online, with all profits supporting our work at the Centre. This success is down to the hard work and dedication of an amazing volunteer team, led by Penny Stevens and Janey Ireson, and we're grateful for everything they do.

##### **Outcomes - Lamplight**

In September we started using a Lamplight database, enabling us to record and report on our work with each client at Catching Lives. This has improved the quality and continuity of support to clients, as staff can easily view and update information, work done, and actions outstanding. It also allows us to demonstrate the good work that Catching Lives does, capturing data on who we are working with, and the outcomes achieved such as improved housing, increased income and better health. We have started to incorporate Lamplight data into funding bids, and this will strengthen our case to funders in future, as well as helping us to review and improve our support to the people using our services.

##### **Centre data April 2022 - March 2023**

Our daily drop-in from 9am-2pm is at the heart of Catching Lives' services, supported by our teams of amazing volunteers. People in housing need can access essential services (food, showers, laundry etc), one-to-one support, arts and activities, and the services of partner agencies who hold their own drop-in sessions at the Centre. We would like to thank our partners, including the council's Rough Sleeping Initiative team, Citizens Advice, Rising Sun, Hep C Trust, Porchlight, Kent Community Health NHS Foundation Trust, and Forward Trust who work with us to offer support to our clients at the Centre.

Individual clients 489

Footfall (all visits) 9585

New clients 242

Alongside the drop-in, we continue to deliver street outreach, tenancy sustainment, and a programme of arts and activities.

#### **FINANCIAL REVIEW**

##### **Financial position**

The financial challenges we have experienced in these post-pandemic years have been significant. The dramatic drop in public giving that left us in deficit last year meant that we needed to change our approach to sustaining Catching Lives in the years ahead. We have taken steps to build our financial stability by appointing a Chief Executive, refreshing our organisational and income generation strategies, and recruiting a Treasurer. Our year-end position has improved but there remains more to be done, and we will continue to work towards greater stability by diversifying our funding streams and seeking multi-year grants to underpin our future plans.

Thank you to everyone who supported us with grants and donations this year, including Kent Community Foundation, National Lottery Community Fund, the Diocese of Canterbury, and the Albert Hunt Trust.

## **CATCHINGLIVES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Board approved a revised reserves policy in March 2023:

Catching Lives will hold its unrestricted reserves in a general fund (the 'Operational Fund') and in a designated fund (the 'Building Fund').

We will hold Operational Fund reserves equivalent to 3-6 months' running costs. This range provides flexibility for changes to our running costs during the year, for example, if we secure funding for new activities that require recruitment, as well as the potential impact of continued inflationary increases. It includes Exit Fund costs (i.e. the amount needed to close the charity) of £50k.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Company was first incorporated 1 June 1992 as a company limited by guarantee and not having share capital. The Charity was registered with the Charity Commission on 20 October 1992.

##### **Recruitment and appointment of new trustees**

The Charity continues to search for and appoint new members to the Board of Trustees who bring knowledge and skills, as well as a commitment to the mission of the Charity.

We said goodbye to several trustees over the last year with Andy Robinson, Mark Cowland and Nikki Davies standing down. We thank them all for their commitment and years of service to Catching Lives. We have welcomed new trustees Jerry Hughes and Philip Astell (as Treasurer), whose appointments were confirmed in the following financial year. Each brings a wealth of skills and experience to the Board. Matt Reed stepped into the role of Chair in December 2022, with former Chair Jason Hanford remaining on the Board as Vice-Chair.

##### **CEO Appointment**

We were delighted to welcome Tasmin Maitland to the organisation in December, taking up the new role of Chief Executive. Tasmin's experience and knowledge of the homelessness sector was quickly felt and has strengthened the day-to-day operations of the Centre. Assisted by the management team of Graeme Solly and Emma McCrudden, we now have updated policies and procedures, new systems for HR and Health & Safety, a refreshed income generation strategy, and stronger connections with partners, funders and stakeholders across the community.

##### **Organisational strategy 2023-26**

Our vision is of a society where all are included and all, no matter how disadvantaged, can make a contribution. We're working to end the harm caused to individuals and communities by homelessness, rough sleeping, and insecure housing.

##### **Strategic priorities 2023-26:**

1. Responding to homelessness and social exclusion
2. Being part of our community
3. Creating a psychologically informed environment
4. Delivering a quality service
5. Being a resilient organisation

##### **Looking ahead**

It has been a year with many changes at Catching Lives, but what remains constant is, sadly, the need for people to access our services. Rough sleeping and other forms of homelessness are rising. People are struggling to afford bills, rent and food and these pressures are pushing more people to the brink of homelessness. Catching Lives is needed now more than ever, and we will continue to do everything we can to be there for people every day, to help people change their lives, and to end the harm caused by homelessness and insecure housing to individuals and to our community.

## **CATCHINGLIVES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Risk management**

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.

The Trustees identified risks during the year and took actions to mitigate them including:

- Changing the organisational structure and appointing new trustees to strengthen leadership and strategic oversight.
- Implementing new strategies around organisational priorities and income generation.
- Approaching new funders, and diversifying funding streams to reduce reliance on public giving at a time of increased economic uncertainty.
- Review of policies and procedures, and introduction of new systems, to ensure strategic oversight, support for staff, and quality of service delivery.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

02719436 (England and Wales)

##### **Registered Charity number**

1014868

##### **Registered office**

Palmer House  
13 Station Road East  
Canterbury  
Kent  
CT1 2RB

##### **Trustees**

K Napier (resigned 17/5/2023)  
J L Hanford Vice Chair  
M Cowland (resigned 25/5/2022)  
G F Metcalfe  
A W Robinson Vice Chair (resigned 25/5/2022)  
Ms N Davies (resigned 25/5/2022)  
T Bridgeford Secretary to the board of trustees (resigned 17/10/2023)  
E Boreham  
M Reed Chair  
P Astell (appointed 17/5/2023)  
Ms A N Gordon (appointed 20/4/2022)  
Ms C L Gremo-Gilham (appointed 31/8/2022)  
J G Hughes (appointed 17/5/2023)

##### **Senior Statutory Auditor**

Jonathan Spurling

##### **Auditors**

Spurling Cannon Audit Limited  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

##### **Current Patron:**

Archbishop of Canterbury, Justin Welby

## CATCHINGLIVES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of CatchingLives for the purposes of company law) are responsible for preparing the Report of the Trustees 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

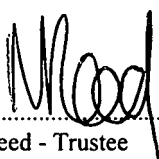
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are 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 auditors are aware of that information.

#### AUDITORS

The auditors, Spurling Cannon Audit Limited, were re-appointed at the Annual General Meeting held in November 2022.

Approved by order of the board of trustees on 19/12/23 and signed on its behalf by:

  
.....  
M Reed - Trustee



## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CATCHINGLIVES**

### **Opinion**

We have audited the financial statements of CatchingLives (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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 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.

### **Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CATCHINGLIVES**

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, 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.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CATCHINGLIVES**

### **Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered the following:

- the nature of the charity as a charity set up for the purposes of raising funds to support the rough sleepers, homeless and vulnerably housed in Canterbury and East Kent.
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charities documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and did not identify any specific areas of concern.

In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override.

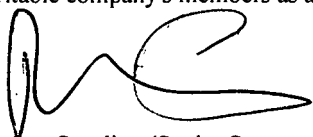
We also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included The Charity Act, health and safety and tax legislation.

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 Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
CATCHINGLIVES**

**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.



Jonathan Spurling (Senior Statutory Auditor)  
for and on behalf of Spurling Cannon Audit Limited  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

Date: 19/12/2023

**CATCHINGLIVES**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	325,823	10,000	335,823	293,101
<b>Charitable activities</b>					
Relief of Poverty	5	19,185	-	19,185	16,733
Other trading activities	3	53,128	-	53,128	39,647
Investment income	4	10,561	-	10,561	10,453
<b>Total</b>		<u>408,697</u>	<u>10,000</u>	<u>418,697</u>	<u>359,934</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	5,510	-	5,510	2,156
<b>Charitable activities</b>					
Relief of Poverty	7	396,952	45,690	442,642	491,919
<b>Total</b>		<u>402,462</u>	<u>45,690</u>	<u>448,152</u>	<u>494,075</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>6,235</b>	<b>(35,690)</b>	<b>(29,455)</b>	<b>(134,141)</b>
Transfers between funds	16	3,831	(3,831)	-	-
<b>Net movement in funds</b>		<b>10,066</b>	<b>(39,521)</b>	<b>(29,455)</b>	<b>(134,141)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		347,004	159,447	506,451	640,592
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>357,070</u></u>	<u><u>119,926</u></u>	<u><u>476,996</u></u>	<u><u>506,451</u></u>

The notes form part of these financial statements

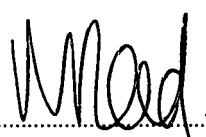
# CATCHINGLIVES

## BALANCE SHEET 31 MARCH 2023

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	12	79,776	85,107
<b>CURRENT ASSETS</b>			
Debtors	13	23,348	21,435
Cash at bank and in hand		388,630	424,784
		<u>411,978</u>	<u>446,219</u>
<b>CREDITORS</b>			
Amounts falling due within one year	14	(14,758)	(24,875)
<b>NET CURRENT ASSETS</b>		<u>397,220</u>	<u>421,344</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>476,996</u>	<u>506,451</u>
<b>NET ASSETS</b>		<u>476,996</u>	<u>506,451</u>
<b>FUNDS</b>	16		
Unrestricted funds		357,070	347,004
Restricted funds		119,926	159,447
<b>TOTAL FUNDS</b>		<u>476,996</u>	<u>506,451</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19/12/23 and were signed on its behalf by:

  
M Reed - Trustee

# CATCHINGLIVES

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(35,821)</u>	<u>(132,568)</u>
Net cash used in operating activities		<u>(35,821)</u>	<u>(132,568)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<u>(333)</u>	<u>(5,967)</u>
Net cash used in investing activities		<u>(333)</u>	<u>(5,967)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(36,154)</u>	<u>(138,535)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>424,784</u>	<u>563,319</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>388,630</u></u>	<u><u>424,784</u></u>

The notes form part of these financial statements

# CATCHINGLIVES

## NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

### 1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(29,455)	(134,141)
Adjustments for:		
Depreciation charges	5,664	6,542
(Increase)/decrease in debtors	(1,913)	818
Decrease in creditors	(10,117)	(5,787)
Net cash used in operations	<u>(35,821)</u>	<u>(132,568)</u>

### 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22 £	Cash flow £	At 31/3/23 £
Net cash			
Cash at bank and in hand	424,784	(36,154)	388,630
	<u>424,784</u>	<u>(36,154)</u>	<u>388,630</u>
Total	<u>424,784</u>	<u>(36,154)</u>	<u>388,630</u>

The notes form part of these financial statements



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Charitable activities**

The costs of running the charity are those expenses incurred directly in support of expenditure on the objects of the charity. Support costs are those costs directly attributable to supporting income generating activities and in supporting the governance of the charity.

**Governance costs**

Governance costs are those costs incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements. Other expenditure in respect of administration of the charity is not identified separately and is not considered material. This administration is carried out using charity facilities and staff.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- in accordance with the property
Fixtures and fittings	- 25% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Donated goods received**

The majority of donated goods received are items of food or clothing. Whilst the charity relies heavily on these donations in order to provide the services it does, these items are difficult to value - the food may be beyond the "Sell by" date or in damaged packaging and items of clothing may have no resale value but the charity is still able to make use of them. The charity's book shop also receives donations of books which it will attempt to sell via the Catching Lives Bookshop but these items may have no realisable value.

# CATCHINGLIVES

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

### 2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	293,939	143,637
Grants	41,884	144,097
Government Grants	-	5,367
	<u>335,823</u>	<u>293,101</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Other grants	<u>41,884</u>	<u>144,097</u>

### 3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Shop income	<u>53,128</u>	<u>39,647</u>

### 4. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	8,627	8,860
Interest on cash deposit	1,934	1,593
	<u>10,561</u>	<u>10,453</u>

### 5. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Other income	19,185	16,733
Activity		
Relief of Poverty		

### 6. RAISING FUNDS

#### Raising donations and legacies

	2023	2022
	£	£
Collection agency fees	<u>965</u>	<u>1,460</u>

# CATCHINGLIVES

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

### 6. RAISING FUNDS - continued

#### Other trading activities

	2023	2022
	£	£
Bad debts	150	-
Fundraising costs	4,395	696
	<u>4,545</u>	<u>696</u>
Aggregate amounts	<u>5,510</u>	<u>2,156</u>

### 7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Relief of Poverty	<u>433,660</u>	<u>8,982</u>	<u>442,642</u>

### 8. SUPPORT COSTS

	Governance costs £
Relief of Poverty	<u>8,982</u>

### 9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Auditors' remuneration	3,552	3,319
Auditors' remuneration for non audit work	888	845
Depreciation - owned assets	<u>5,664</u>	<u>6,542</u>

### 10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

# CATCHINGLIVES

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

### 10. TRUSTEES' REMUNERATION AND BENEFITS - continued

#### Trustees' expenses

Trustee reimbursements for travel, parking and mileage: £0.00 (2022: £0.00).

### 11. STAFF COSTS

	2023 £	2022 £
Wages and salaries	302,500	320,850
Social security costs	16,146	17,868
	<u>318,646</u>	<u>338,718</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Mental Health	2	2
Open Centre	12	12
Community Shelter	7	7
Outreach	1	1
	<u>22</u>	<u>22</u>

No employees received emoluments in excess of £60,000.

### 12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2022	105,025	98,463	203,488
Additions	-	333	333
	<u>105,025</u>	<u>98,796</u>	<u>203,821</u>
At 31 March 2023	105,025	98,796	203,821
<b>DEPRECIATION</b>			
At 1 April 2022	29,400	88,981	118,381
Charge for year	1,400	4,264	5,664
	<u>30,800</u>	<u>93,245</u>	<u>124,045</u>
At 31 March 2023	30,800	93,245	124,045
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>74,225</u>	<u>5,551</u>	<u>79,776</u>
At 31 March 2022	<u>75,625</u>	<u>9,482</u>	<u>85,107</u>

The current market value of the freehold land and buildings is believed to be in the region of £750,000. However, due to a restrictive user covenant in place, the charity would have to pay to the previous owner of the property 50% of any gain made over the original purchase price of £100,000. This covenant will expire on 31 May 2026.

Of the value of the freehold asset held, £35,025 of this is attributable to the land element and is therefore not depreciated.

**CATCHINGLIVES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade debtors	2,238	7,360
Other debtors	2,630	830
Prepayments	18,480	13,245
	<u>23,348</u>	<u>21,435</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade creditors	7,549	12,176
Deferred income	98	6,000
Accrued expenses	7,111	6,699
	<u>14,758</u>	<u>24,875</u>

**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Fixed assets	5,551	74,225	79,776	85,107
Current assets	360,444	51,534	411,978	446,219
Current liabilities	(8,925)	(5,833)	(14,758)	(24,875)
	<u>357,070</u>	<u>119,926</u>	<u>476,996</u>	<u>506,451</u>

# CATCHINGLIVES

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

### 16. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
Operational fund	116,956	6,235	133,879	257,070
Building Fund 2017	230,048	-	(130,048)	100,000
	<u>347,004</u>	<u>6,235</u>	<u>3,831</u>	<u>357,070</u>
<b>Restricted funds</b>				
Building Fund	75,675	(1,400)	(50)	74,225
JCP Flexible Support Fund	2,504	-	-	2,504
EU Mental Health Project	9,717	-	-	9,717
Canterbury City Council Outreach	54,653	(34,397)	-	20,256
Kent Community Foundation – Support Worker	9,250	(1,526)	-	7,724
Kent Community Foundation – Arts & Activities	3,639	(381)	-	3,258
Homeless Link Winter Transformation Fund	4,009	(228)	(3,781)	-
National Lottery Awards for All – Catching Lives Kitchen	-	2,242	-	2,242
	<u>159,447</u>	<u>(35,690)</u>	<u>(3,831)</u>	<u>119,926</u>
<b>TOTAL FUNDS</b>	<u>506,451</u>	<u>(29,455)</u>	<u>-</u>	<u>476,996</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Operational fund	408,697	(402,462)	6,235
<b>Restricted funds</b>			
Building Fund	-	(1,400)	(1,400)
Canterbury City Council Outreach	-	(34,397)	(34,397)
Kent Community Foundation – Support Worker	-	(1,526)	(1,526)
Kent Community Foundation – Arts & Activities	-	(381)	(381)
Homeless Link Winter Transformation Fund	-	(228)	(228)
National Lottery Awards for All – Catching Lives Kitchen	10,000	(7,758)	2,242
	<u>10,000</u>	<u>(45,690)</u>	<u>(35,690)</u>
<b>TOTAL FUNDS</b>	<u>418,697</u>	<u>(448,152)</u>	<u>(29,455)</u>

**CATCHINGLIVES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**16. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
Operational fund	276,791	(136,448)	(23,387)	116,956
Building Fund 2017	230,048	-	-	230,048
	<u>506,839</u>	<u>(136,448)</u>	<u>(23,387)</u>	<u>347,004</u>
<b>Restricted funds</b>				
Building Fund	77,075	(1,400)	-	75,675
Mental Health Fund	-	(23,387)	23,387	-
JCP Flexible Support Fund	2,504	-	-	2,504
EU Mental Health Project	9,717	-	-	9,717
Canterbury City Council Outreach	44,457	10,196	-	54,653
Kent Community Foundation – Support Worker	-	9,250	-	9,250
Kent Community Foundation – Arts & Activities	-	3,639	-	3,639
Homeless Link Winter Transformation Fund	-	4,009	-	4,009
	<u>133,753</u>	<u>2,307</u>	<u>23,387</u>	<u>159,447</u>
<b>TOTAL FUNDS</b>	<u>640,592</u>	<u>(134,141)</u>	<u>-</u>	<u>506,451</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Operational fund	275,927	(412,375)	(136,448)
<b>Restricted funds</b>			
Building Fund	-	(1,400)	(1,400)
Mental Health Fund	8,493	(31,880)	(23,387)
Canterbury City Council Outreach	38,998	(28,802)	10,196
Kent Community Foundation – Support Worker	9,250	-	9,250
Kent Community Foundation – Arts & Activities	3,975	(336)	3,639
Homeless Link Winter Transformation Fund	23,291	(19,282)	4,009
	<u>84,007</u>	<u>(81,700)</u>	<u>2,307</u>
<b>TOTAL FUNDS</b>	<u>359,934</u>	<u>(494,075)</u>	<u>(134,141)</u>

# CATCHINGLIVES

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

### 16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
Operational fund	276,791	(130,213)	110,492	257,070
Building Fund 2017	230,048	-	(130,048)	100,000
	<u>506,839</u>	<u>(130,213)</u>	<u>(19,556)</u>	<u>357,070</u>
<b>Restricted funds</b>				
Building Fund	77,075	(2,800)	(50)	74,225
Mental Health Fund	-	(23,387)	23,387	-
JCP Flexible Support Fund	2,504	-	-	2,504
EU Mental Health Project	9,717	-	-	9,717
Canterbury City Council Outreach	44,457	(24,201)	-	20,256
Kent Community Foundation – Support Worker	-	7,724	-	7,724
Kent Community Foundation – Arts & Activities	-	3,258	-	3,258
Homeless Link Winter Transformation Fund	-	3,781	(3,781)	-
National Lottery Awards for All – Catching Lives Kitchen	-	2,242	-	2,242
	<u>133,753</u>	<u>(33,383)</u>	<u>19,556</u>	<u>119,926</u>
<b>TOTAL FUNDS</b>	<u>640,592</u>	<u>(163,596)</u>	<u>-</u>	<u>476,996</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Operational fund	684,624	(814,837)	(130,213)
<b>Restricted funds</b>			
Building Fund	-	(2,800)	(2,800)
Mental Health Fund	8,493	(31,880)	(23,387)
Canterbury City Council Outreach	38,998	(63,199)	(24,201)
Kent Community Foundation – Support Worker	9,250	(1,526)	7,724
Kent Community Foundation – Arts & Activities	3,975	(717)	3,258
Homeless Link Winter Transformation Fund	23,291	(19,510)	3,781
National Lottery Awards for All – Catching Lives Kitchen	10,000	(7,758)	2,242
	<u>94,007</u>	<u>(127,390)</u>	<u>(33,383)</u>
<b>TOTAL FUNDS</b>	<u>778,631</u>	<u>(942,227)</u>	<u>(163,596)</u>



## CATCHINGLIVES

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

#### 16. MOVEMENT IN FUNDS - continued

##### **Unrestricted funds:**

General Fund - The General Fund is expendable at the discretion of the trustees on furtherance of the objects of the charity.

Building Fund 2017 - a unrestricted fund was created to set aside funds to refurbish, and if necessary extend, the leasehold property (Palmer House, 13 Station Road East) in order to maintain its fabric and ensure the property is fit for purpose for clients, staff and volunteers.

##### **Restricted funds:**

###### **Building Fund**

The Building Fund was established in the year ended 31 March 2002 and reflects the net book value of the freehold property known as Palmer House. The property is held in this fund.

###### **JCP Flexible Support Fund**

This represents the balance of funds from a 2014-15 project with JobCentre Plus to improve employment outcomes or prospects of future employment outcomes for long-term unemployed individuals and groups facing the most complex and intractable barriers to work. The Charity is seeking advice from the funding body as to the deployment of the remaining funds.

###### **EU Mental Health Project**

This represents the balance of funds from a 2014-16 transnational partnership project involving partners in the UK, France, Spain and Italy, funded by Erasmus+ to raise standards of literacy for people experiencing disadvantage including homelessness. The Charity is seeking advice from the funding body as to the deployment of the remaining funds.

###### **Canterbury City Council Outreach**

This represents funding to enable and focus work on the growing number of people sleeping rough.

###### **Kent Community Foundation - Support Worker**

This is the balance of a grant of £4,250 that was to be used as a contribution to the salary of a Support Worker from April-July 2022.

###### **Kent Community Foundation - Arts & Activities**

This is the balance of a grant of £5,000 under KCF's Vulnerable Adults Themed Programme towards the salary of the Arts & Activities Coordinator and associated costs of materials used in providing regular arts and crafts activities/workshops at the Open Centre, including sessions with guest artists and client-led exhibitions.

###### **Homeless Link Winter Transformation Fund**

This is the balance of a grant of £4,009 towards project work that supports people experiencing homelessness during the winter months.

###### **National Lottery Awards for All - Catching Lives Kitchen**

This represents a £10,000 grant to support the running of the Catching Lives kitchen (£6,000 towards food and £4,000 towards utilities costs).

## **CATCHINGLIVES**

### **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023**

#### **17. RELATED PARTY DISCLOSURES**

£8,000 rent per annum is payable for the premises occupied by the bookshop, the landlord of which is considered a co-opted trustee of Charity.

# CATCHINGLIVES

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	293,939	143,637
Grants	41,884	144,097
Government Grants	-	5,367
	<hr/>	<hr/>
	335,823	293,101
<b>Other trading activities</b>		
Shop income	53,128	39,647
<b>Investment income</b>		
Rents received	8,627	8,860
Interest on cash deposit	1,934	1,593
	<hr/>	<hr/>
	10,561	10,453
<b>Charitable activities</b>		
Other income	19,185	16,733
	<hr/>	<hr/>
<b>Total incoming resources</b>	418,697	359,934
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Collection agency fees	965	1,460
<b>Other trading activities</b>		
Bad debts	150	-
Fundraising costs	4,395	696
	<hr/>	<hr/>
	4,545	696
<b>Charitable activities</b>		
Wages	302,500	320,850
Social security	16,146	17,868
Rates and water	3,074	3,419
Rent costs	18,000	18,000
Administration costs	77,588	76,381
Coordinator and consultancy fees	1,215	784
Repairs, furniture & equipment	9,473	36,039
Freehold property	1,400	1,400
Fixtures and fittings	4,264	5,141
	<hr/>	<hr/>
	433,660	479,882
<b>Support costs</b>		

This page does not form part of the statutory financial statements

**CATCHINGLIVES****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	3,552	3,319
Auditors' remuneration for non audit work	888	845
Legal and professional costs	4,542	7,873
	<u>8,982</u>	<u>12,037</u>
Total resources expended	<u>448,152</u>	<u>494,075</u>
Net expenditure	<u>(29,455)</u>	<u>(134,141)</u>

This page does not form part of the statutory financial statements