

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

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
CATCHINGLIVES**

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

CATCHINGLIVES

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

	Page
Report of the Trustees	1 to 7
Report of the Independent Auditors	8 to 11
Statement of Financial Activities	12
Balance Sheet	13
Cash Flow Statement	14
Notes to the Cash Flow Statement	15
Notes to the Financial Statements	16 to 24
Detailed Statement of Financial Activities	25 to 26

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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 2022. 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 2021 to April 2022 and will provide a glimpse into how Catching Lives has performed over the past 12 months through what has been an unprecedented period for many in the charity sector.

In this report, I hope to provide you with insight into the services we offer, the positive impact those services have on our clients and the future direction Catching Lives is aiming to head in as part of our future planning.

With this aim, I hope to illustrate the outstanding work of the charity and the ongoing commitment of its staff team, volunteers, as well as the Board of Trustees to delivering services and supporting our clients.

Chairman's Report

I would like to thank our donors, funders, and partners for their ongoing support, without which this work would not be possible. In particular I would like to recognise all of the work and support we have received from Michael Head personally as well as from the Crown Charitable Fund over the past years. Michael sadly passed away and will be greatly missed by the charity.

CATCHING LIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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.

Ethos

Services provided by charities such as this are traditionally classified as fulfilling one of the following roles: sustainment, containment or change. The Charity rejects the role of containment. "Getting the underclass off the street" may be a side-product of our activities but the condemnatory and discriminatory basis of this approach is not one with which the Charity wishes to be associated.

Vision and Mission

Catching Lives is an independent charity aimed at supporting the rough sleepers, homeless and vulnerably housed in Canterbury and East Kent; those who have, for many 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 families by homelessness, rough sleeping, and insecure housing.

Approach

- We believe that any effective societal response to homelessness needs to tackle the cause of the problem and therefore needs to include effective interventions.
- Our interventions are evidence based and work to the established standards within the field
- Is one of continual learning and strives to develop and improve our services to respond to new evidence and newly identified needs.
- Is committed to partnership working and where possible to developing integrated responses to homelessness.

We do this by:

- Operating a day centre with access all year round;
- Providing both mental and physical assessments;
- Providing access to showers and laundry facilities;
- Providing access to the internet, advice and sign posting to other services;
- Partnering with local charities such as The Forward Trust, and Oasis Domestic Abuse Service Ltd;
- Providing outreach services;
- Delivering training and consultancy to external agencies.

Objectives

The Canterbury Open Centre works with the homeless and socially excluded people in the community 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.

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Day Centre Service:

The day centre continued to provide a safe space for our clients to have a rest from the elements. Services continued to include laundry, showers, food, computers, phone, as well as physical and mental health support.

The building:

The building continues to require constant attention and is a drain on our financial resources given the critical state of our finances. We needed urgent repairs to the roof as a temporary fix, but the entire roof will need to be replaced at some point in the future. In addition, the showers and toilets will need to be completely refurbished. Our intention, as we have concerns about our cashflow, would be to specifically fundraise for these projects.

World Homeless Day:

As a charity we marked this year's World Homeless Day with a number of activities across the city, which included;

- Contacting several companies to place posters in their shop windows to raise awareness of WHD and us as a charity.
- A series of tents were erected outside of our drop-in centre on Rheims Way on display throughout Saturday 9th October to highlight the issues of homelessness. Thank you to our arts coordinator Miriam Ellis and Zo Defferary.
- A stall in Whitefriars selling merchandise which was covered by Terry Gore, Michael James, and James Duff.
- A charity concert was given by the City of Canterbury Chamber Choir, at St Edmonds School on Sunday 10th October. The City of Canterbury Chamber Choir have raised a significant amount of donations for us over the past few years and I would like to thank Miles Banbury and his team for their continued support. James Duff attended on our behalf.

Christmas Appeals

Canterbury Chamber Choir - The Canterbury Chamber Choir again hosted a fundraising Christmas Carol concert for us on Sunday 12th December at St Peter's church. I would like to give a special thank you to Sue Davies for organising this event along with Miles Banbury from Canterbury Chamber Choir.

The Whitefriars Shopping Centre - We would like to thank The Whitefriars Shopping Centre in Canterbury regarding a Christmas Giving Window. Where every donation throughout the festive period went to Catching Lives.

Future direction - Away Day Staff input

At the beginning of August the trustees and senior members of the staff team held an away day as part of our review of the strategic direction of the charity. We specifically asked Lora McCourt leader, of Canterbury City Council's (CCC) rough sleeper initiative (RSI), to attend so that we can better understand how we work together and what can be improved going forward in terms of services.

Our aim at Catching Lives is to continue to remain independent from other agencies with the primary objective of supporting those that are vulnerable housed or rough sleeping. Depending on future budget there are several initiatives that we would like to consider including opening our drop-in centre longer beyond the 2 p.m. closure time and having more activities to engage a wider community of clients that include those that are vulnerable the house in the community.

The bookshop:

The Catching Lives bookshop in Palace Street continues to generate significant funds especially in on-line sales. There's little doubt a large part of the bookshop success is down to the support and dedication of the book shop volunteers. I would like to thank Janey Ireson and Penny Stevens for their continued hard work and dedication. Given our current financial situation, we will be relying more heavily on the income generation and wish to thank the public for continuing to provide us with urgent supplies of books.

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The Canterbury Community Centre:

The Winter Night Shelter was again able to run, but this time, between 20th December 2021 and 28th February 2022. The delay to the usual 1st December start date was because on the 27th November, 2021 we received a directive from the Association of Public Health Directors which 'strongly recommended' that the dormitory model of Night-Shelter was unsafe with particular regard to the Covid-19 pandemic. There followed a visit from DLUHC on Monday 1st December echoing this sentiment, essentially barring Catching Lives and all other Night-Shelter providers from using dormitories.

As the consequence of our rolling night shelter model could not be used, we had to seek alternative solutions for single occupancy spaces. At the 11th hour, we were able to source the use of Peregrine House, a six-bedroom Guesthouse, through Lynda Desmarais, a long-time supporter of Catching Lives, at cost. Without Lynda's immense generosity we could not have run the service.

I would like to thank Paul Todd, the Coordinator, Becky Heatman and Ruth Akehurst for their hard work in turning around the situation that faced them setting up and running a brand-new WNS model. We were able to support 15 guests, where two thirds achieved a positive housing outcome.

The current situation:

The number of street homeless in Canterbury is on the rise and this will continue, especially as life begins to get tougher for many people in our society. During this financial year we have seen an end of the eviction ban, the end of the furlough scheme, and the end of the temporary £20 weekly rise in Universal Credit, at the same time as gas and food prices are on the increase in this country.

Our clients:

Despite the "Everyone in" initiative, Catching Lives still saw a significant number of individual and new clients throughout the last financial year:

	2019-2020 Financial Year	2020-2021 Financial Year	2021-2022 Financial Year
Individual Clients	486	427	438
New Clients	233	208	195
Footfall	11570	5778	6545

FINANCIAL REVIEW

Reserves policy

From a financial perspective this was probably one of the toughest for the charity for many years. The donations from the general public and our core supporters were down significantly by almost £180,000 compared to the same period in the previous tax year. Consequently, the charity was running at a monthly deficit of almost £15,000 and as a result ended the financial year at a deficit of £134,141.

This significantly impacted our operational reserves and has placed us in a precarious situation going forth. As a result, the board monitored monthly cashflow and looked at ways we could reduce expenditure such as not replacing some positions, reducing the hours of some posts accordingly and minimising and delaying all but absolutely necessary building maintenance projects.

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.

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Charity continues to search for and appoint new members to the Board of Trustees who bring knowledge, skills as well as a commitment to the mission of the Charity. It is my pleasure as chair to welcome Matt Reed, Ellie Boreham and Alexandra Gordon to the board. Sadly, we saw the departure of Ruth Auger and Kate Menzies as trustees and wish them good luck in their future endeavours.

Trustees are mindful that the responsibilities of members are considerable. They have a legal obligation to ensure that the charitable company is administered correctly within the law as well as providing quality services to meet the needs of the many people the charity seeks to help. The Board of Trustees maintain procedures which will ensure all board vacancies are identified and are filled in a structured application process.

Organisational structure

The charity continued to provide a high level of service and governance throughout this period ensuring that our aims were delivered effectively and sustainably through increased scrutiny of our finances and revenue streams particularly with regards to monitoring donations versus any change of expenditure. Halfway through the financial year it became apparent that the charity's income generation had been severely impacted due to the cost-of-living crisis as well as momentum lost on fundraising activities by individuals and groups as a direct consequence of the continued fall out of the Covid-19 pandemic.

As a result, the board increased the frequency of the trustees working meetings along with the General Manager. At each meeting, our treasurer provided detailed financial review of the charity's revenue and expenditure versus possible future impact on our services.

The board made sure that its decision-making processes were informed, rigorous and timely and that effective delegation, control and risk assessment and management systems were reviewed if necessary and monitored.

The board worked as an effective team, using the appropriate balance of skills, experience, backgrounds, and knowledge to make informed decisions about how best to care for the people we serve. The board led the organisation in being transparent and accountable.

Staff

The charity would not have been able to provide the high level of services had it not been for the dedication of the staff team. In November 2021, our long-term serving General Manager, Terry Gore, decided to leave the organisation to pursue other interests and we wish him luck in his new career.

Whilst we continue to recruit for his replacement, the senior leadership team of Emma McCrudden and Graeme Solly have jointly taken on more responsibility between them to cover any gaps in running the operations of the charity.

This past 12 months has been a particularly challenging time for all and I am pleased that everyone rallied together to meet the crisis head-on. I wish to thank:

- Paul Willoughby, our accountant, for his due diligence and oversight of the ongoing financial situation
- Michael James, fundraiser, in his continued determination in applying to and winning several funds
- Miriam Ellis, Art Coordinator, for her continued commitment to our clients and charity in providing art activities and for raising awareness
- Sarah Prior, our new Marketing Coordinator, who has increased awareness and refreshed our branding via the website and newsletters, which has received very positive responses - thank you.

Relationship with other charities

The Charity continues to support the youth work at Thanington and wherever possible to support and cooperate with other charities that have similar aims and objectives. This included Porchlight and The Forward Trust amongst others. Partnership working and services development with other complimentary agencies remained a key element throughout the year.

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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;

- to secure CL's long-term sustainability to ensure ongoing high quality service provision
- to identify funding and income streams specifically for core services and costs
- to diversify income streams to reduce reliance on mainly public funding at a time of increased economic uncertainty
- to respond to increased threats to the current model of work and agreed best practice

Continued Development

Throughout the year the Board and management developed initiatives to provide a useful platform for signposting developments through the identification of 'best practice' in all areas of the charities governance, performance and responsibilities

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

J Duff (resigned 15/2/2022)
K Napier
J L Hanford Chairman
M Cowland
G F Metcalfe
Dr R E Auger (resigned 31/10/2021)
A W Robinson Vice Chair
Ms K Menzies Treasurer (resigned 31/10/2021)
Ms N Davies
T Bridgeford Secretary to the board of trustees
E Boreham (appointed 2/3/2022)
M Reed (appointed 2/3/2022)

Senior Statutory Auditor

Jonathan Spurling

Auditors

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

CATCHINGLIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Day to day management

Mr T O Gore worked as the Service Manager of Canterbury Open Centre and as such was responsible for day to day management of the charity during a large part of the year, since his departure Emma McCrudden and Graeme Solly have been helping with running the operations of the charity.

Founder Patron:

The Reverend Ralph Scrine

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 on 14 November 2018.

Approved by order of the board of trustees on 16 November 2022 and signed on its behalf by:

J L Hanford - 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 2022 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 2022 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. 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

16 November 2022

CATCHINGLIVES

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	209,094	84,007	293,101	525,622
Charitable activities					
Relief of Poverty		16,733	-	16,733	11,887
Other trading activities	3	39,647	-	39,647	2,300
Investment income	4	10,453	-	10,453	8,938
Total		<u>275,927</u>	<u>84,007</u>	<u>359,934</u>	<u>548,747</u>
EXPENDITURE ON					
Raising funds	6	2,156	-	2,156	3,695
Charitable activities					
Relief of Poverty	7	410,220	81,699	491,919	491,787
Total		<u>412,376</u>	<u>81,699</u>	<u>494,075</u>	<u>495,482</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	16	(136,449) (23,387)	2,308 23,387	(134,141) -	53,265 -
Net movement in funds		(159,836)	25,695	(134,141)	53,265
RECONCILIATION OF FUNDS					
Total funds brought forward		506,839	133,753	640,592	587,327
TOTAL FUNDS CARRIED FORWARD		<u><u>347,003</u></u>	<u><u>159,448</u></u>	<u><u>506,451</u></u>	<u><u>640,592</u></u>

The notes form part of these financial statements

CATCHINGLIVES**BALANCE SHEET
31 MARCH 2022**

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	12	85,107	85,682
CURRENT ASSETS			
Debtors	13	21,435	22,253
Cash at bank and in hand		424,784	563,319
		446,219	585,572
CREDITORS			
Amounts falling due within one year	14	(24,875)	(30,662)
NET CURRENT ASSETS		421,344	554,910
TOTAL ASSETS LESS CURRENT LIABILITIES		506,451	640,592
NET ASSETS		506,451	640,592
FUNDS	16		
Unrestricted funds		347,004	506,839
Restricted funds		159,447	133,753
TOTAL FUNDS		506,451	640,592

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 16 November 2022 and were signed on its behalf by:

J L Hanford - Trustee

CATCHINGLIVES

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(132,568)</u>	<u>80,583</u>
Net cash (used in)/provided by operating activities		<u>(132,568)</u>	<u>80,583</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(5,967)</u>	<u>(9,261)</u>
Net cash used in investing activities		<u>(5,967)</u>	<u>(9,261)</u>
 Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>563,319</u>	<u>491,997</u>
Cash and cash equivalents at the end of the reporting period		<u><u>424,784</u></u>	<u><u>563,319</u></u>

The notes form part of these financial statements

CATCHINGLIVES

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(134,141)	53,265
Adjustments for:		
Depreciation charges	6,542	6,246
Decrease in debtors	818	13,497
(Decrease)/increase in creditors	(5,787)	7,575
	<hr/>	<hr/>
Net cash (used in)/provided by operations	(132,568)	80,583
	<hr/> <hr/>	<hr/> <hr/>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21	Cash flow	At 31/3/22
	£	£	£
Net cash			
Cash at bank and in hand	563,319	(138,535)	424,784
	<hr/>	<hr/>	<hr/>
	563,319	(138,535)	424,784
	<hr/>	<hr/>	<hr/>
Total	563,319	(138,535)	424,784
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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 2022**

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	143,637	351,682
Grants	144,097	126,795
Government Grants	5,367	47,145
	293,101	525,622
	293,101	525,622

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

	2022	2021
	£	£
Other grants	144,097	126,795
	144,097	126,795
	144,097	126,795

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Shop income	39,647	2,300
	39,647	2,300
	39,647	2,300

4. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	8,860	6,280
Interest on cash deposit	1,593	2,658
	10,453	8,938
	10,453	8,938

5. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Other income	16,733	11,887
Activity Relief of Poverty		
	16,733	11,887
	16,733	11,887

6. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Collection agency fees	1,460	3,123
	1,460	3,123
	1,460	3,123

CATCHINGLIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

6. RAISING FUNDS - continued

Other trading activities

	2022	2021
	£	£
Fundraising costs	696	572
	<u> </u>	<u> </u>
Aggregate amounts	2,156	3,695
	<u> </u>	<u> </u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Relief of Poverty	479,882	12,037	491,919
	<u> </u>	<u> </u>	<u> </u>

8. SUPPORT COSTS

	Governance costs £
Relief of Poverty	12,037
	<u> </u>

9. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Auditors' remuneration	3,319	3,264
Auditors' remuneration for non audit work	845	816
Depreciation - owned assets	6,542	6,246
	<u> </u>	<u> </u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

Trustee reimbursements for travel, parking and mileage: £0.00 (2021: £0.00).

CATCHINGLIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

11. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	320,850	321,698
Social security costs	17,868	17,572
	<u>338,718</u>	<u>339,270</u>

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

	2022	2021
Mental Health	2	2
Open Centre	12	11
Community Shelter	7	7
Outreach	1	1
	<u>22</u>	<u>21</u>

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

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2021	105,025	92,496	197,521
Additions	-	5,967	5,967
	<u>105,025</u>	<u>98,463</u>	<u>203,488</u>
DEPRECIATION			
At 1 April 2021	28,000	83,839	111,839
Charge for year	1,400	5,142	6,542
	<u>29,400</u>	<u>88,981</u>	<u>118,381</u>
NET BOOK VALUE			
At 31 March 2022	<u>75,625</u>	<u>9,482</u>	<u>85,107</u>
At 31 March 2021	<u>77,025</u>	<u>8,657</u>	<u>85,682</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.

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			2022	2021
			£	£
Trade debtors			7,360	6,669
Other debtors			830	1,941
Prepayments			13,245	13,643
			<u>21,435</u>	<u>22,253</u>
14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			2022	2021
			£	£
Trade creditors			12,176	8,350
Other creditors			-	2,022
Deferred income			6,000	11,690
Accrued expenses			6,699	8,600
			<u>24,875</u>	<u>30,662</u>
15. ANALYSIS OF NET ASSETS BETWEEN FUNDS			2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Fixed assets	9,482	75,625	85,107	85,682
Current assets	361,218	85,001	446,219	585,572
Current liabilities	(23,696)	(1,179)	(24,875)	(30,662)
	<u>347,004</u>	<u>159,447</u>	<u>506,451</u>	<u>640,592</u>
16. MOVEMENT IN FUNDS				
	At 1/4/21	Net movement	Transfers	At
	£	in funds	between	31/3/22
		£	funds	£
Unrestricted funds				
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>
Restricted funds				
Building Fund	77,075	(1,400)	-	75,675
Mental Health Fund	-	(23,387)	23,387	-
Flexible Support Fund	2,504	-	-	2,504
EU Mental Health Project	9,717	-	-	9,717
CCC Outreach	44,457	10,196	-	54,653
Kent Community Foundation Fund	-	9,250	-	9,250
Art KCC Fund	-	3,639	-	3,639
Homelessness Winter Fund	-	4,009	-	4,009
	<u>133,753</u>	<u>2,307</u>	<u>23,387</u>	<u>159,447</u>
TOTAL FUNDS	<u>640,592</u>	<u>(134,141)</u>	<u>-</u>	<u>506,451</u>

CATCHINGLIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

16. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
Operational fund	199,045	78,609	(863)	276,791
Building Fund 2017	230,048	-	-	230,048
	<u>429,093</u>	<u>78,609</u>	<u>(863)</u>	<u>506,839</u>
Restricted funds				
Building Fund	78,475	(1,400)	-	77,075
Mental Health Fund	35,127	(35,990)	863	-
Flexible Support Fund	2,504	-	-	2,504
EU Mental Health Project	9,717	-	-	9,717
CCC Outreach	32,411	12,046	-	44,457
	<u>158,234</u>	<u>(25,344)</u>	<u>863</u>	<u>133,753</u>
TOTAL FUNDS	<u><u>587,327</u></u>	<u><u>53,265</u></u>	<u><u>-</u></u>	<u><u>640,592</u></u>

CATCHINGLIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Operational fund	509,748	(431,139)	78,609
Restricted funds			
Building Fund	-	(1,400)	(1,400)
Mental Health Fund	-	(35,990)	(35,990)
CCC Outreach	38,999	(26,953)	12,046
	<u>38,999</u>	<u>(64,343)</u>	<u>(25,344)</u>
TOTAL FUNDS	<u><u>548,747</u></u>	<u><u>(495,482)</u></u>	<u><u>53,265</u></u>

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

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
Operational fund	199,045	(57,839)	(24,250)	116,956
Building Fund 2017	230,048	-	-	230,048
	<u>429,093</u>	<u>(57,839)</u>	<u>(24,250)</u>	<u>347,004</u>
Restricted funds				
Building Fund	78,475	(2,800)	-	75,675
Mental Health Fund	35,127	(59,377)	24,250	-
Flexible Support Fund	2,504	-	-	2,504
EU Mental Health Project	9,717	-	-	9,717
CCC Outreach	32,411	22,242	-	54,653
Kent Community Foundation Fund	-	9,250	-	9,250
Art KCC Fund	-	3,639	-	3,639
Homelessness Winter Fund	-	4,009	-	4,009
	<u>158,234</u>	<u>(23,037)</u>	<u>24,250</u>	<u>159,447</u>
TOTAL FUNDS	<u><u>587,327</u></u>	<u><u>(80,876)</u></u>	<u><u>-</u></u>	<u><u>506,451</u></u>

CATCHINGLIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

16. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
Operational fund	785,675	(843,514)	(57,839)
Restricted funds			
Building Fund	-	(2,800)	(2,800)
Mental Health Fund	8,493	(67,870)	(59,377)
CCC Outreach	77,997	(55,755)	22,242
Kent Community Foundation Fund	9,250	-	9,250
Art KCC Fund	3,975	(336)	3,639
Homelessness Winter Fund	23,291	(19,282)	4,009
	<u>123,006</u>	<u>(146,043)</u>	<u>(23,037)</u>
TOTAL FUNDS	<u><u>908,681</u></u>	<u><u>(989,557)</u></u>	<u><u>(80,876)</u></u>

Unrestricted funds:

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

b) Building Fund 2017 - a new unrestricted fund created this year to set aside funds to refurbish, and if necessary extend, the freehold 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:

a) Mental Health - The Kent Social Services has made a grant available to fund a psychiatric nurse specifically to assist with mental health issues of clients. Any unspent grant money can only be carried forward to meet future expenditure in providing such services.

b) Building Fund - The building fund was established during the year ended 31 March 2002 in order to purchase the property known as Palmer House. Some donations were also available to purchase certain equipment for the property and for its refurbishment. The property is held in this fund.

c) JCP Flexible Support Fund - a six month project (Oct 2014 - Mar 2015) in conjunction with Jobcentre Plus to fund a project worker specifically 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. Any underspend to be returned to DWP, no additional funding to be provided to cover any overspend.

d) EU Erasmus Litfest Project - a two year (2014-16) transnational partnership project involving UK/France/Spain/Italy, funded by Erasmus+ and intended to raise standards of literacy for disadvantaged (homeless) people. The full grant award to be spent entirely on the project.

e) EU ESF Community Grant Activity Project - a six month project funded by the European Social Fund and dedicated to the development of learning and skills for homeless people. The full award was granted and all funds are to be spent in furtherance of the project.

f) EU Mental Health Project - a two year (2014-16) transnational partnership project involving UK/France/Belgium/Germany/Spain, involving a training programme looking into best practice in working with client with mental health issues. All funds granted to be spent solely in furtherance of the project.

CATCHINGLIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

16. MOVEMENT IN FUNDS - continued

(g) EEA Migrant Fund - This funding was proposed by Catchinglives and agreed by CCC because of the statistics we provided to demonstrate the growth in the number of homeless migrants who had come to the area seeking work. The funding was agreed for a 12 month period.

(h) CCC Outreach - Canterbury City Council applied for a grant from the Dept for Communities and Local Government, to enable and focus work on the growing number of entrenched rough sleepers. CCC were awarded £100,000 for two years and approached Catchinglives to operate this service on their behalf.

(i) Kent Community Foundation (Support Worker) - a grant of £4,250 to be used as a contribution to the salary of a Support Worker from April-July 2022.

(j) Kent Community Foundation (Arts & Activities Coordinator) - 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.

(k) Homelessness Winter Transformation Fund - a grant of £23,291 from Homeless Link to fund two full-time Project Worker posts between December 2021 and March 2022 to support clinically vulnerable clients placed in temporary accommodation outside of the Canterbury City Council area with regular visits and phone contact, and assisting them in accessing statutory services and finding long term accommodation.

17. RELATED PARTY DISCLOSURES

£8,000 rent per annum is payable for the premises occupied by the bookshop, the landlord of which involved in the management of the Charity.

CATCHINGLIVES

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	143,637	351,682
Grants	144,097	126,795
Government Grants	5,367	47,145
	293,101	525,622
Other trading activities		
Shop income	39,647	2,300
Investment income		
Rents received	8,860	6,280
Interest on cash deposit	1,593	2,658
	10,453	8,938
Charitable activities		
Other income	16,733	11,887
	16,733	11,887
Total incoming resources	359,934	548,747
EXPENDITURE		
Raising donations and legacies		
Collection agency fees	1,460	3,123
Other trading activities		
Fundraising costs	696	572
Charitable activities		
Wages	320,850	321,698
Social security	17,868	17,572
Rates and water	3,419	3,747
Rent costs	18,000	18,000
Administration costs	76,381	65,544
Coordinator and consultancy fees	784	1,020
Repairs, furniture & equipment	36,039	52,087
Freehold property	1,400	1,400
Fixtures and fittings	5,141	4,846
	479,882	485,914
Support costs		
Governance costs		
Auditors' remuneration	3,319	3,264
Carried forward	3,319	3,264

This page does not form part of the statutory financial statements

CATCHINGLIVES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Governance costs		
Brought forward	3,319	3,264
Auditors' remuneration for non audit work	845	816
Legal and professional costs	7,873	1,793
	<u>12,037</u>	<u>5,873</u>
Total resources expended	<u>494,075</u>	<u>495,482</u>
Net (expenditure)/income	<u>(134,141)</u>	<u>53,265</u>

This page does not form part of the statutory financial statements