

BRENTWOOD CATHOLIC CHILDREN'S SOCIETY

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022



Registered Charity Number: 1000661

BRENTWOOD CATHOLIC CHILDREN'S SOCIETY

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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BRENTWOOD CATHOLIC CHILDREN'S SOCIETY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees are pleased to present their annual Report of the Trustees together with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP 2019) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and Activities

When Brentwood Catholic Children's Society (**bccs**) was established by the Diocese of Brentwood the primary aim was protecting and improving the quality of life of vulnerable children and young people throughout Essex and the five East London Boroughs of Barking & Dagenham, Havering, Newham, Redbridge and Waltham Forest.

Today **bccs** fulfils this objective by **working in partnership with over 100 schools** in Essex and East London. These schools benefit from having a dedicated **bccs** worker who delivers vital mental health services in the school setting. Our workers are fully qualified and experienced mental health professionals who conduct thorough assessments and provide expert advice and support to both school staff, parents/carers and families.

In more recent years we have extended our services. We now have several arms to the service and our provision is, therefore, entirely holistic:

- SLA provision (dedicated **bccs** worker attached to a school providing weekly sessions)
- Staff therapy and wellbeing check-ins
- Consultation: including behaviour management and immediate bereavement support to schools and families
- Online CPD
- Training
- Practical, home-based Social Work Support
- Child and Family Counselling (Self-Referral route)
- Emergency response to crisis situations such as bereavement in a school setting

The working mission of **bccs** has always been, and remains:

- To provide a caring, professional response to the child and family in need, irrespective of race or religion
- To uphold the rights of the child and to ensure the protection and welfare of the child is paramount

BRENTWOOD CATHOLIC CHILDREN'S SOCIETY

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FOR THE YEAR ENDED 31 MARCH 2022

The team

Our team has expanded again since our last report. We have recruited staff in line with the NSPCC Safer Recruitment training we undertook, and as such, our recruitment process is thorough and consistent for each applicant.

We now invite applicants to present us with a piece of work they want to share. Doing this allows us to understand the ways in which they practice and invites discussion and exploration around their theoretical model and ways in which they think about children and young people.

We also ask that they complete a safeguarding exercise and some typical in-tray exercises. We do this to seek to understand how they will liaise, and communicate, with schools as a healthy dialogue is such a vital part of our sustainability.

Once we have recruited a therapist and they are ready to work, we now offer a face-to-face induction. Our induction process introduces new starters to vital parts of their day-to-day role, such as:

- The bccs ethos
- The various ways in which we work in schools and why
- Our expectation around school/family/client liaison and why it is so important that we are available, approachable and professional
- Our assessment model
- Record keeping
- CRM training
- An introduction to our Safeguarding processes and procedures

The team now consists of:

- 22 counsellors and/or psychotherapists (and one trainee who will begin placement in September)
- 4 play therapists
- 2 art psychotherapists
- 5 clinical supervisors
- 2 social workers

We are proud to say our retention rate is high. We really strive to support staff, and this takes place in various forms: regular interactions with School Services managers, case management, clinical supervision, and group supervision. Our newly appointed Deputy Head of School Services has been an invaluable addition and works tirelessly to support staff on a day to day basis, and with their safeguarding concerns. Staff consistently feedback that they love our ethos and the way in which we work. They appreciate that we work hard to protect the therapeutic process.

Achievements and Performance

bccs practitioners continue to have a good rapport with schools and work closely with relevant school staff to ensure the best possible outcomes for children. They are closely supported by management to ensure a good dialogue is always maintained. We work tirelessly in collaboration with school staff and seek to inform and upskill them in relation to the pupils in their care. We receive consistently good feedback and staff feel they benefit from the support of the bccs team.

Our working model is to be responsive to meeting the needs of children who are experiencing issues with their emotional wellbeing. We continue to be responsive in many different ways:

- Responding to a school who are concerned about a child, whether that be their wellbeing or safety
- Responding to another professional who has concerns, whether immediate or ones which need support
- Responding to a school where a member of staff has been identified as needing additional support, i.e. therapy
- Responding to a school or family where a sudden bereavement has occurred
- Meeting a parent at short notice to speak with them about concerns for their child

We provide a lot of consultation, often immediate, to schools and other services, to give context to a child or young person's concerning presentation. We also liaise quickly with parents who have expressed worry or concern so that they do not feel alone or helpless.

Therapy

A child or young person's issues can present in various forms, and it is the job of the team to understand what is being conveyed. Our clients are placed firmly at the centre of everything we do, and our approach is based on what is best and most effective: that may be therapeutic work with a child, support in school to a member of staff, or parental work. When a child is referred to bccs we commence work immediately and continue to support with regular reviews to assess impact, effectiveness and outcomes.

Post-Covid, we have built on the ways in which we support children and young people. Demand is high and so we have built in more group work to meet the demand.

Secondary schools: overhauling our SLA's

Our secondary schools are our biggest income generator, and due to the age of pupils, need the most complex interventions. Adolescents present with increasingly complex issues so we need our most robust therapist working in this environment. Over the past six months we have visited a number of our secondary schools and have worked with them to ensure their provision is bespoke and that they are getting the 'most' out of their SLA with us. Our Head of School Services meets with SLT's, Heads of Year, Pastoral leads to interrogate waiting lists, create triage processes, and identify themes for process groups and targeted group work. She supports the team to amend the ways in which they work, so that our provision is effective, responsive and our SLA's are secure. Feedback has been wholly positive from both schools and the team alike.

BRENTWOOD CATHOLIC CHILDREN'S SOCIETY

REPORT OF THE TRUSTEES

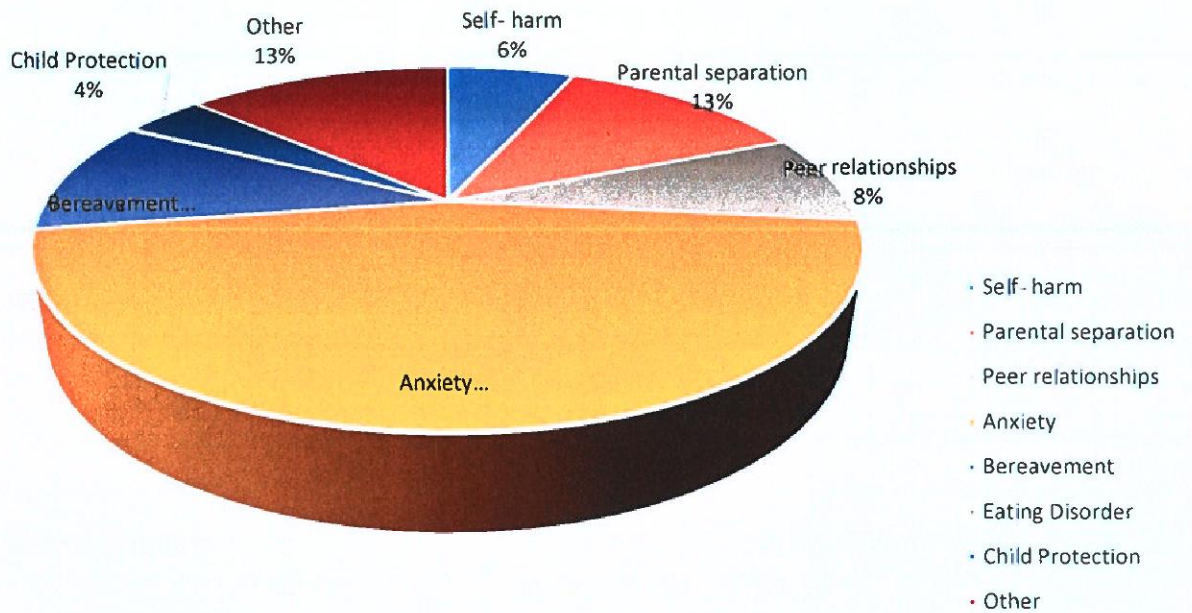
FOR THE YEAR ENDED 31 MARCH 2022

Data evidencing patterns of working

Period	New Referrals	Wellbeing check-in	No. of sessions
2021/2022	607 cases opened total during period March 2021 to 2022	We no longer provide 'wellbeing check-ins' as our face to face provision is fully active again.	9686
2020/2021	442 new cases 700 cases on-going	Over 3500 wellbeing check-in sessions with children or staff	6868

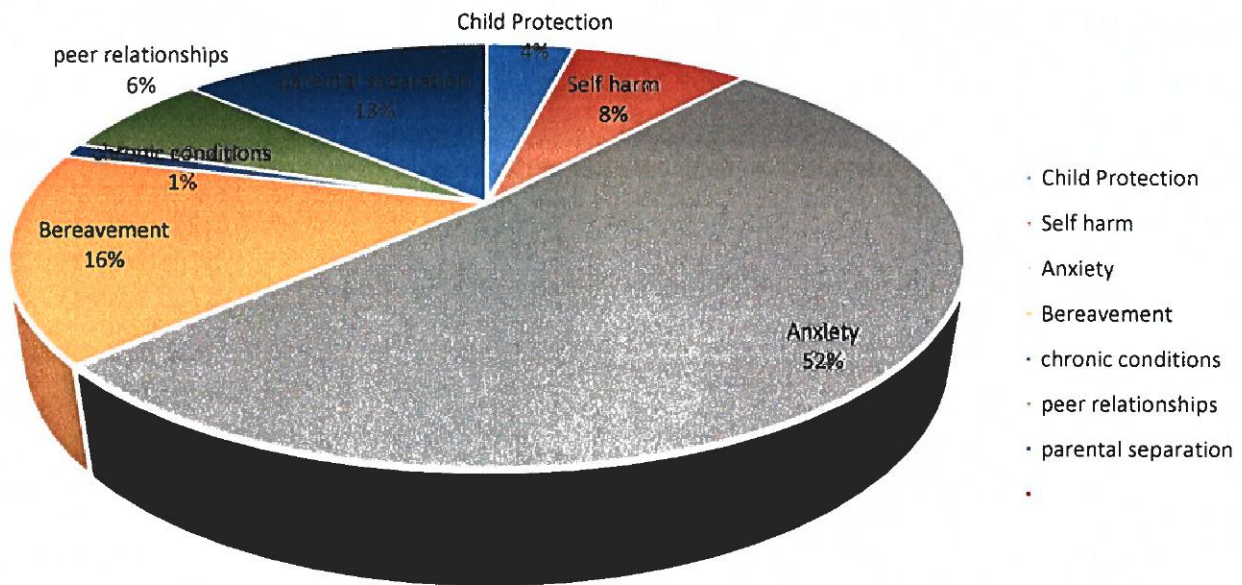
The trends in referrals received for the period 2021-2022 are shown below:

Cases opened April 21 to March 22



Compared with cases opened during the period April 20 to March 21

CASES OPENED 20/21



Complexity

The team are holding complex cases and engaging in complex work across the board. They are amazing at what they do!

This feedback (below) only serves to highlight the esteem in which our therapists are held:

Feedback from parent

Both [child] and I are extremely grateful to you for the time and care you gave her. Losing you as her counsellor was actually my biggest worry about her leaving St Bernard's. Through her sessions with you, and her opening up about her feelings towards her father, it helped me to make that next, all-important step to seek a new future for my children and I. "Thank you" doesn't seem enough, I am truly grateful for your help and guidance.

I would like to thank you for your immense support to our son, and to us at this difficult time. It has meant a lot to our family. [Child] has always been excited about Thursdays because he got to see you. The time you spent with him really did help – a huge THANK YOU from our family!

[Therapist] is a welcomed new addition to bccs – her experience and knowledge is invaluable. She has developed a great relationship with her schools (one is new) and has received lovely feedback. We would love to utilise [therapist's] expertise more.

From a head teacher about our bccs therapist:

Where do I start! [Therapist] is genuinely incredible. She is instrumental in supporting some of our most vulnerable pupils and staff. Her work has enabled the children she works with to be able to access school and learning and this has led to them making excellent progress both emotionally and academically. Some of our staff, who were repeatedly away from school due to mental health and anxiety, have not had time off since working with [therapist] and their performance and wellbeing is greatly improved, because of her work. She maintains a really positive relationship with myself and the wider team and is always incredibly professional in all that she does. I genuinely am so grateful for all she brings and only wish we could have her more!

A note from a teenager who was significantly self-harming, with suicidal ideation, at the point of referral

Dear [therapist]

Thank you for being my counsellor. This past year, you have helped me so much. You are an amazing person and if it wasn't for you, I possibly wouldn't be here sitting my GCSE's. I wish you so much love and happiness for your future and, please don't forget me!

Lots of love

From a parent

You have been a God send. She is more positive and fee reassured knowing she has an outlet with you. Today sl has come home so glad you helped her. She says she h. found you very helpful again and given her son techniques and helpful ideas on coping mechanisms. ...So whatever you are doing, its great and Tuesdays a more bearable days for her as she knows she got th release to see you. She did even say on weekend can't wa to see my counsellor.

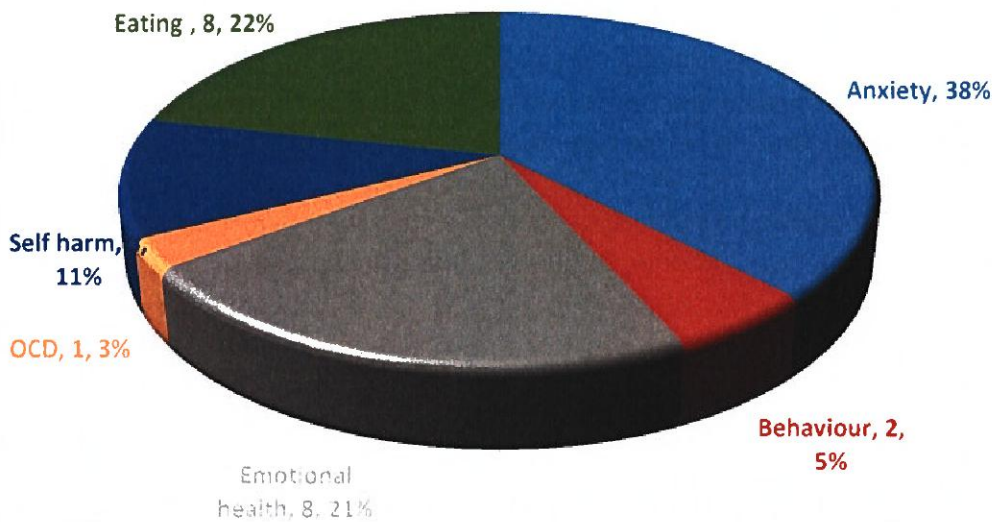
Child and Family Counselling Service

In September 2021 we updated our name from Self-Referral to Child and Family Counselling Service (CFCS). We have continued to provide therapeutic support to children, young people, parents, and families either at our consulting rooms in Rayleigh or online. The team currently consists of 3 part-time therapists including Child and Adolescent therapists, play therapists, integrative therapists, and parental counsellors. At times we have called on staff from our school services team to support individuals remotely. During the year we delivered 448 sessions and supported 37 families/children remotely and in person.

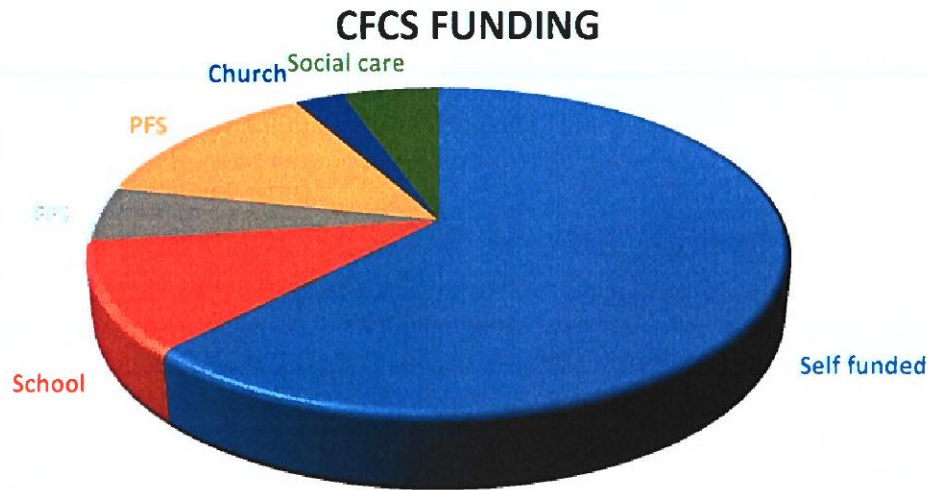
Reasons for Referral

Anxiety, general emotional health were the most common reasons for referral again this year. This follows a very similar trend to the 2 previous years with an increase in self harm and suicide ideation which is a likely consequence of the pandemic. In the last year we have seen an increase in dysfunctional eating among teenagers. The reason for referral is determined at the Psychodynamic Assessment which is completed and discussed with the parent/carer. We receive referrals directly from schools (and this work is typically funded by schools), parents/carers and Social Care.

REASON FOR REFERRAL



Child and Family Counselling Service Funding



Most appointments were self-funded. In September 2019, we were allocated a Family Support Fund budget of £4500 (previously known as the Discretionary Fund). We monitor the allocation of the Family Support Fund (FSF) to ensure there is no overspend. We have implemented a structure where in the majority of cases, parents/carers pay a lower fee per session which is subsidised by with the FSF. This means we can either support additional children or support a child for a longer period if required and we also gain the commitment from parents to ensure their child/young person attends the sessions.

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Training programme 21/22

Our training programme is designed to meet the needs of children, their families and the school staff who support them. Training during 21/22 has still had to adapt to meet the ongoing restrictions imposed by COVID-19 and this has differed from school to school. However, we have been offering mainly face to face trainings with a new programme to be rolled out in September.

Training staff – Over the last year it has been beneficial to recruit additional expertise from our professional team involving them in the writing and delivery of some of our trainings and school consultation.

Activity	Delivery (number of schools)
External supervision	14 to include both primary and secondary, Up to 6 staff can be seen in any one school.
Mindfulness staff and students	1 primary, 3 secondary. Bulk booking for the 2 form entry primary school meant that multiple sessions occurred to cover the whole school. Also delivered at a retreat day for primary Heads
Exam Stress	3 secondary, 1 primary
Understanding Bullying – pupil workshops to Year 8 students	1 secondary
Bereavement workshop	1 primary, 1 secondary
Well-being mentor training	1 primary, 1 secondary
Parent videos on childhood anxiety	Various primary schools who then disseminate to all parents

Work with the Diocese

Last September we spoke at the diocesan conference **Made in God's Image and Likeness** which was held at De La Salle School with attendees from schools throughout the diocese. bccs contributed with a presentation on **A difficult conversation? Talking to LGBTQ+ students** with an accompanying video available to any schools who could not be present on the day. In November we were also delighted be supported financially by the school, the individual to deliver a talk on **Belonging** at the diocese training day for catechists; speaking to small groups we were able to run 3 workshops throughout the day

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Staff Counselling Scheme – In October 2020 we started a scheme whereby any member of school staff could seek a therapeutic intervention. This can be either a counselling session or a combination of the two. Over the last year we were used by 13 schools. A large secondary school also has now cancelled their EAP scheme in favour of using bccs.

Marketing and Fundraising

2021/22 was another successful year for the Fundraising Team, particularly considering the effects of the pandemic and subsequent lockdowns.

Our voluntary income streams were dramatically affected as individuals, organisations, and the wider society responded to the shock of the Covid-19 pandemic and the subsequent tentative steps back to an altered normality. In this new landscape, we have been forced to embrace more creative and inventive ways to raise funds and to become more flexible in our approach to meet these new demands.

With the emphasis moving towards cashless and contactless transactions in order to avoid the risk of infection, cash donations from schools, parishes and individuals virtually dried up.

Continuing restrictions around meeting in crowds resulted in a move away from in-person events leading to a significant reduction in face-to-face fundraising.

Moreover, we witnessed a shift in the way charitable giving has become more ad hoc with supporters responding to specific 'asks' rather than through a commitment to regular giving. It is likely that this could be partly due to the effects of the pandemic but also perhaps it is due to a new social trend to share out giving among several preferred charities.

As we reach the end of what has been another challenging year, we reflect on what we have achieved and believe that our results show that resilience, versatility, and hard work can win through. We are grateful to all our kind supporters who responded to our need and embraced our new ways of fundraising during 2021 and early 2022.

We are pleased to provide this 'round-up' of our year:

Individual Donations

The overall level of donations does not seem to have suffered but the wider question remains whether on-line/digital donations can fill the gap left by a sustained reduction in cash donations.

Community and Event Fundraising

Historically, community and event fundraising have been a key source of income for us and this has been significantly impacted as restrictions were slow to lift and reluctance around attendance persisted. For the second year, we were unable to host any of our usual fundraising events; our program of parish talks was suspended along with all fundraising visits to our partner schools. However, we worked hard to ensure we maximised all opportunities and potential to fundraise in our existing communities and are confident the community spirit we have witnessed will ensure that our community and event fundraising will make a full recovery in future years.

Relay 100

We recognise that our community played a vital role in sustaining us throughout lockdown and as life slowly returned to some sort of normality, we saw a unique opportunity to harness that enthusiasm and energy. During the summer we launched Relay 100, an ambitious challenge encouraging our supporters to walk, run or cycle across the Diocese, to visit every church and mass centre and to link our communities together.



Relay 100 was made up of 100, successfully completed, individual sponsored walks, runs or cycles covering almost 500 miles. It was a great success for us - community fundraising at its best!

Challenge Events

Our amazing supporters once again stepped up the plate and supported us by taking part in some amazing challenges this year including: The London Marathon, a 50th Birthday cycling challenge and The Captain Tom 100 Challenge.

Corporate

As restrictions lifted our annual London-based awards dinners which were scheduled for the end of the year were able to take place. In line with post pandemic requirements, adjustments were made to ensure the events became cashless and contactless with income from the events holding up well.

Christmas Fundraising

With restrictions still not totally lifted, all of our planned Christmas fundraising including Carol Singing, our Christmas Ladies' Lunch and Christmas Craft & Gift Fair had to be cancelled. We took the opportunity to focus on what we *could* do which resulted in a remarkably successful year of Christmas Card and Annual Prize Draw sales.

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Trusts & Foundation Fundraising

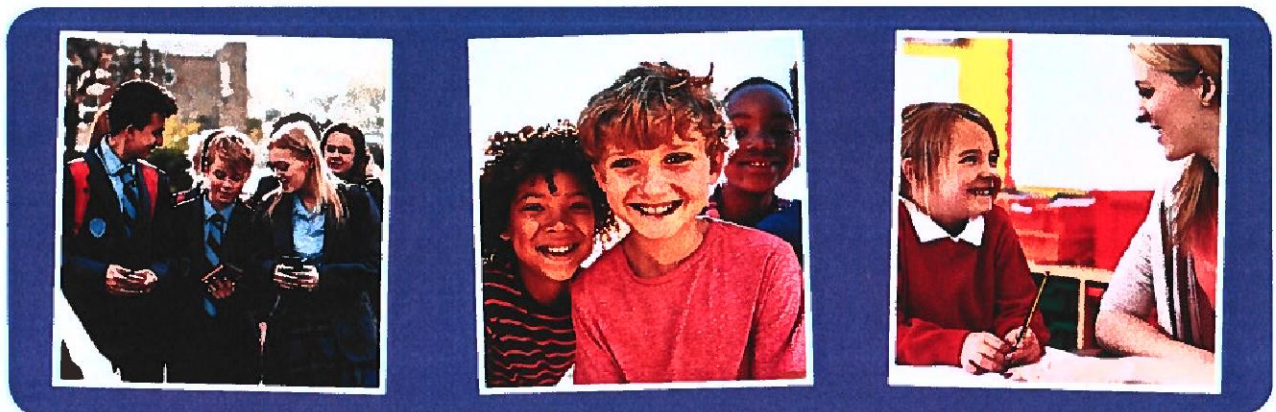
We had another successful year securing funding from Trusts and Foundations despite facing increased competition. The following projects were funded:

- A Family Outreach Project
- Art Therapy Sessions
- Food Vouchers
- Bereavement Support
- Play Therapy Sessions

We expect that grants will be harder to secure as funders recalibrate their giving approaches going forward. We will continue to communicate and engage with our Trust and Foundation givers to strengthen our relationship with them and encourage them to support us again.

Social media

Social media continues to afford an important fundraising channel for us, providing an unprecedented opportunity to raise awareness, build engagement with donors, and drive donations. This year we have invested time and energy to make sure our digital platforms continue to offer engagement with donors including answering questions, sharing information, and pushing out content regularly to ensure we stay current and accessible.



Fundraising Approach

The charity undertakes fundraising activity to its supporters via fundraising events (in line with government guidelines), sponsored events, gala dinners, challenges, direct-mail, and email in line with the Fundraising Code of Practice set by the Fundraising Regulator. Our Fundraising Promise outlines our commitment to our supporters and the public and is available on our website to reassure supporters. Our promise is that:

- *We will adhere to the Fundraising Code of Practice.*
- *We will comply with the law as it applies to charities and fundraising.*
- *We will keep your personal details safe.*
- *We will communicate appropriately and sensitively and are especially careful when engaging with vulnerable people.*
- *If you have questions about our fundraising activities and costs, we will answer them openly and truthfully.*
- *We will keep you up to date with inspiring and relevant news from our professional team and the families you are helping.*
- *We will tell the truth and will not exaggerate, and we will do what we say we are going to do.*
- *You will always be able to let us know how you would like us to communicate with you or if you would prefer not to be contacted.*
- *Our database is constantly updated to ensure we have correct contact details for you, and we will make sure we know exactly how you would like us to contact you.*
- *We adopt best fundraising practice as outlined by regulatory bodies and will continue to do so as these are updated.*

Charity supporters registered on the Telephone Preference Service have not been contacted.

The charity is registered with the Fundraising Regulator and adheres to the standards of the Fundraising Code of Practice. No complaints about fundraising activity were received in this year.

Going Forward

During 2022 we are committed to getting back into the community to re-connect with supporters face to face again in order to drive local engagement and encourage support.

We recognise that it is more important than ever for us to adjust to new ways of operating to secure our voluntary income and we will continue to research new and innovative ways in which this can be achieved and developed.

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Financial Review

Every year our key task is to match our income to the cost of the work we do. We never have a shortage of work that we could do and in recent years our workload has increased dramatically. In order to maintain long term sustainability, we must avoid taking on more unfunded work than we can afford to do. Historically, our main limitation on our activities is generating income. We differentiate Operational Income from Overall Income in all our internal management and monitoring. Operational Income excludes legacy and gift income of an unusual nature (i.e. above a low budget level representing a reasonable and prudent expectation). We aim to break even without such income, and we do not include it in our planning on a yearly basis.

Overall, our income increased dramatically by £2,179,019 from £881,263 to £3,060,282 due to a generous trust donation and sizeable legacy. This is detailed further below.

Funds from voluntary donations and similar income has reduced by £19,908 over the prior year, from £169,796 to £149,888. In 2018 **bccs** benefitted from a restricted donation of £250,000 which crystallises over the period 2018-2027. This is restricted to help the work of the charity in meeting the needs of more children and young people, by delivering programmes educating and empowering parents, carers and school professionals in their interactions and relationships with young people.

Income directly generated by the work we do with schools has increased by 17.78% over the previous year from £507,464 last year to £597,687 this year. Fees generated from Service Level Agreements directly with schools and extended service clusters have increased by 12.1% as additional schools have sought our services and existing ones increased their committed hours. Training and self-referral consultation income have increased over the previous year (2022: £49,743, 2021: £31,362), as face-to-face self-referral counselling services and in school training workshops resume post pandemic lockdown restrictions, thereby increasing income year on year by nearly 60%. Services introduced during 2021 to support educational staff and external supervision have steadily grown (2022: £15,172, 2021: £9,153) becoming a regular source of professional income. Income generated from Trusts and Grants has increased nearly 12-fold over 2020/21 to £1,813,537 of which £39,635 is restricted funds. £1,750,000 of this amount relates to a generous unrestricted donation from the Jean Marie Gunn Trust. At the full trustees meeting on 24th June 2021, trustees decided to designate this to acquire suitable premises for the charity to allow for the expansion of services. A full analysis can be found in note 11 of the financial statements.

During 2021 our total costs have increased by 19.6% to £936,193, the increase due to higher costs in providing support and care services and higher fundraising costs due to an addition of a new fundraiser, to allow for the expansion in social media and digital marketing. Support and care costs amounted to £690,156 in 2021 and this has increased by £115,282 to £805,438 in 2022 as additional counsellors are required to undertake the increased levels of professional activity.

Legacy income was at a far higher level than last year at £426,408 (£9,750 in 2020/21). Of this income, £425,00 derives from the will of a dear supporter entitling **bccs** to a 45% share of the residue of the estate which is outstanding at the year end and included within debtors, being due upon completion of estate administration.

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This current year shows a net surplus of £2,124,089 increasing to £2,152,832 positive net movement in funds once notional investment gains of £28,743 are included. This has in turn led to our free reserves increasing from £851,207 in 2020/21 to £1,320,051 in 2021/22. This represents 16.92 months expenditure (13.05 in 2020/21) and achieves the medium-term aim set by trustees.

A key performance indicator for **bccs** has been the percentage of income (ex-legacy income) accounted for by fees for professional services. Using this metric sees this year's the percentage is reduced at 22.3% (58.2% in 2020/21). This is misleading due to the exceptional trust donation of £1.75million detailed above. Stripping this from income gives a truer indicator at 67.6%. Professional income increased by 17.78% (increased 1.65% in 2020/21). The interconnection between our work, the schools we partner with, the children and families we help and our donors and supporters is an important factor in contributing to our community.

We have been striving to increase the level of expenditure on the direct provision of support and care service as a percentage of total expenditure – 88.2% in 2020/21 and 86.0% in 2021/22. This has reduced slightly due to increased expenditure for fundraising and trust activity. Fundraising continues to play a significant role in funding our work. Despite the increase in the percentage of income provided by fees, the increased level of work that is being undertaken means that our fundraising targets continue to increase in real terms and a greater insight is detailed later in this report.

The charity shop previously situated at Highams Park closed permanently as a result of the coronavirus pandemic at the end of March 2020, the costs incurred in 2020/21 being in safe disposal of obsolete and unsaleable gifted stocks.

Reserves and going concern

Our medium to long term policy is to have 5 to 6 months expenditure as reserves. The trustees consider that this level, which amounts to between £390,080 and £468,096, will provide sufficient funds to fund support and care services and ensure that support and governance costs are covered. Medium term would be defined as 5 years. Due to the generous legacies included within previous years, the charity holds free reserves (excluding designated fund) at the year-end equivalent to 16.92 months expenditure (2021: 13.05 months). In order to maintain this, we are committed to becoming at least operationally breakeven by 2022/23 before moving into operational surpluses. Fortunately, the charity has healthy cash balances available to draw on to mitigate the peaks and troughs whilst maintaining services.

Investments

The Board has agreed to maintain the current portfolio of investments which are all mainstream balanced low risk funds. It is not considered appropriate to have a more detailed Investment Policy unless and until our investment portfolio grows considerably. The trustees have reviewed the current portfolio during the year to ensure return is maximised albeit within a low-risk environment investing in ethical funds. The trustees do not consider high risk or speculative investments as suitable for **bccs**.

There are some long-term unit trust investments which have shown an unrealised gain of £28,743 (£91,868 in 2020/21). An element of the gain in 20/21 is considered to be due to the reversal of 2019/20 exceptional loss from the effect on global markets of the coronavirus pandemic and the relative timing of UK lockdown in relation to **bccs** year end. Investment income amounts to 1.21% of capital value (2021: 1.63%). This has reduced as the latest investment has been made on an accumulation rather than income basis. The trustees regularly monitor the investment position and are satisfied an acceptable return has been achieved.

Going Forward/Future Plans

- To refurbish our new premises to include 4 therapy rooms and a training/board room
- To develop a plan to maximise use of therapy rooms (recruitment, PR)
- To review SLAs with secondary schools to ensure they are maximising use of our services to ensure staff, families and students are gaining full impact
- To roll out a brand new, relevant and current, training programme to include workshops to a holistic audience of children and young people; parents/carers; school staff and senior leaders. We will include workshops on the following topics, and more:
 - *Understanding anxiety* – A parental workshop
 - *Understanding anger* – A workshop aimed at secondary school students who present with defiant and challenging behaviour
 - *Tune into your teen* – A workshop to secondary school parents which supports them to understand their teenager
 - *What is anxiety?* A workshop to primary school children supporting them in understanding their worries/anxieties
- To continue to develop and expand the training team. We are actively working with additional team members now to support and nurture their writing and training skills, with great results..
- Re-connect with supporters face to face again to drive local engagement and encourage support – parish talks, Relay 100 and community walks.
- Re-engage with our partner schools around fundraising.
- We will reintroduce our program of event fundraising.
- Alongside investing in our website and contactless payment technologies we will continue to develop our social and digital channels.

- We recognise that it is more important than ever for us to adjust to new ways of operating to secure our voluntary income and we will continue to research new and innovative ways in which this can be achieved and developed.

Structure, Governance and Management

bccs is an unincorporated trust constituted under a Trust Deed dated 25th August 1990. It is an independent registered charity in England and Wales, number 1000661. **bccs** is not formally connected to the Diocese of Brentwood (which is a separate charity) and for legal purposes the two are not connected. However, the Bishop of Brentwood is our President and we maintain very close informal links with the diocese and the parishes.

bccs does not receive any direct funding from Government or from the Diocese of Brentwood. Donations are received and an active Fundraising Events' Calendar is undertaken.

The trustees are appointed by the Board of Trustees. Following an Order made by the Charity Commission on 18th July 2005 the Trust Deed was amended giving the trustees the power at their discretion to vary both the number of trustees and the length of time that they can serve.

Meetings of the Board of Trustees are held four times a year to agree broad strategy and areas of activity and to receive reports from the Director and three Sub Committees (Finance, Governance and Marketing and Fundraising). Additionally, the trustees consider investments, safeguarding, reserves and risk management on a regular basis.

Day to day operation of **bccs** is delegated to the Director and staff.

Sub committees also meet up to four times per year prior to the Main Board meetings and they have the power to co-opt advisers as required.

Finance Sub Committee:

Approves the Annual Budget prior to submission to the Main Board for final approval.

Monitors financial performance against budget and monthly management accounts.

Liases with the auditors.

Assesses financial risks and provides advice to the Director.

Agree proportional investments which are then actioned by Director (see page 19 b)).

Marketing and Fundraising Sub Committee:

The programme of events is monitored by the trustees. At each meeting, the Marketing and Fundraising Sub Committee monitors the performance of fundraising events that have taken place against the budget set for them. Lessons are learned and decisions taken in relation to future events that may be the same or similar. It also keeps track of those events that have not yet taken place so as to ensure so far as is possible, that they are on target both in financial terms and in terms of putting on a successful event for the participants. We aim to deliver a programme of events that not only raise money directly but also help to build the community of those who support our work.

In relation to donations throughout the year the Marketing and Fundraising Sub Committee monitors each heading to ensure that we are on track and so that decisions can be made about how we might bolster performance if we are not. Some activities are seasonal and some are year-long and for those that are seasonal, trustees will monitor activity within the Fundraising team to ensure that appropriate preparations have been made to support seasonal appeals and to learn lessons for the future after each season is complete.

Fundraising trustees are presented with a financial report at each meeting against which monitoring can take place. Risks are assessed and discussed which inform planning and decision making.

Governance Sub Committee:

Monitors policies and practices within **bccs** and assesses risks associated with good governance. During the year the Risk Policy and Register are revised and this is reviewed at each meeting and reported to the board. There is a rolling programme of policy reviews.

Recruitment, Induction and Training of Trustees

The Board keeps the skill set required for proper performance of its duties under regular review. Potential trustees initially meet with the Chair of Trustees and Director for an informal interview. Thereafter they are invited to attend a full board meeting as observers in order to meet other trustees and to gain a fuller understanding of the work of **bccs** and the Board before making a commitment to serve as a trustee. As a matter of courtesy, new trustees are notified to the President who writes to them before they are formally appointed by the Board at the next Board Meeting. New Trustees are given an induction pack covering all aspects of the history of **bccs**, charity commission requirements, safeguarding, current practices and structures.

During the course of the year trustees have received on-going training and updates in relation to Safeguarding, Statements of Recommended Practice for accounting and developments in the statutory and legislative framework surrounding fundraising activity and GDPR. Trustees were also updated on Risk Management best practice and the activities and supervision of our Social Workers and Counsellors. Regular updates by the Training and Marketing and Fundraising Teams are given at Trustee meetings. We will continue to develop the knowledge and skills of Trustees into 2022/23 with particular reference to the Charity Commission's updated CC20 guidance - "A Guide to Trustee Duties".

Key Risks and Uncertainties

Trustees regularly consider and review risks against an established and constantly refreshed Risk Register. This is done in sub-committee meetings and reported to Full board. The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finance of the charity and are satisfied that systems are in place to mitigate the charity's exposure to such risks e.g. the pandemic.

The principal risks we have identified are broken down into "Operational", "Environmental and External", "Law and Regulation Compliance", "Governance" and "Finance". The nature of our operations, the interaction with parish communities, supporters, priests in the Diocese of Brentwood and particularly the relationships we have with over 100 schools means that our risks are diverse and to an extent interconnected. The main risks as identified in our risk matrix are:

- a) **The risk of having an ineffective Board of Trustees.** We are fortunate that we maintain a board of quality trustees through good recruitment in a good mix of skills relevant to our operations. This is re-enforced by induction, training and refreshing the Board on a regular basis with an agreed retirement process.
- b) **The risk of having poor financial controls and reporting.** The sub committees are particularly helpful in mitigating this risk and sensible setting of budgets and good monitoring of performance against those budgets both by Heads of Department and the trustees. The Finance subcommittee will review our recent investments on the Flagstone Platform at each subcommittee meeting and agree changes to ensure good management of these investments.
- c) **The risk of having poor safeguarding policies and procedures.** As the Charity works with vulnerable children and families, safeguarding is considered an inherent risk in the work we do. **bccs** has a framework of controls, consents, risk assessments, policies and reviews to mitigate the associated risks. The focus on training of trustees and school staff together with an effective supervision structure ensures that concerns are identified and acted upon. Our safeguarding trustee reviews and revises our policy and procedures annually with staff and trustees. Our DSL prepares a comprehensive safeguarding report for each Governance subcommittee meeting outlining referrals, training, processes/procedures in place and their effectiveness. This is scrutinised at each meeting.

- d) **The risk of economic strains in the education sector.** Financial risks to the charity reflect the uncertainties of the economic climate and strains within the education sector. More schools and Multi Academy Trusts are increasingly becoming key commissioners of their own services. With this in mind **bccs** is mitigating this risk by expanding our core one-to-one counselling activity to deliver a tiered model of therapy, training and support to schools and MAT clusters. We have revised our Service Level Agreements with all schools to ensure commitment of service provision and termly payments during a pandemic or any other unforeseen circumstances.
- e) **The sensitivity to financial losses and our ability to meet liabilities as and when they fall due.** Combined with our relationship with the Diocese of Brentwood this is the final key area of risk identified by our matrix. We maintain a good relationship with our President, Director of Catholic Education and Diocesan Director of Civil Administration, through regular meetings and updates from the Director. This along with constant effective communications with parishes and schools in the diocese, both reduces the risk and increases the possibility of early to adverse circumstances. We carefully monitor the effect of national and local trends on school budgets allowing us to respond as necessary, warning of potential risks. School services income being subject to Service Level Agreements have a requirement of a minimum notice period of one academic term and so assists with financial planning and forecasting. Constant monitoring of the financial position ensures that timely actions can be taken in response to adverse circumstances.

Volunteers

Due to Covid-19 restrictions the regular assistance and physical support of our volunteers has been limited. However, they have actively promoted and supported our challenges and on-line events. All our volunteers provide a valuable contribution to the care of children in our community and we are grateful to them all.

Key Management

The Trustees consider the Board of Trustees and the Director as comprising the key management personnel of the charity in charge of directing, controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. The salary of the Director who works part-time was determined to mutual satisfaction and market rate for a charity of its size at the time of joining and has been increased precisely in line with increases applicable to all other employed staff year on year.

BRENTWOOD CATHOLIC CHILDREN'S SOCIETY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

Public Benefit Statement

The Trustees confirm that they have complied with the duty in s17 Charities Act 2011 to have due regard to the Public Benefit Guidance published by the Charity Commission in determining the activities undertaken by **bccs**.

The early intervention services provided by **bccs** enable the children to address difficulties that may be impeding their educational, social and emotional development. This benefits the individual children directly and also their peers in school. This in turn helps support teachers and other school support staff. We are committed to the principle that assistance is provided to any child in need irrespective of background, race or religion.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the applicable Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees on 22nd September 2022 and signed on their behalf by:

.....
C Tisi, Chair of Trustees

BRENTWOOD CATHOLIC CHILDREN'S SOCIETY

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

Reference and administrative information

Trustees	Appointment Date	1 st Term End	2 nd Term End
Rev. Richard Cerson	July 2015	June 2018	June 2022
Anthony Tisi*	March 2013	February 2016	February 2022
Christopher Tisi (Chair)	June 2015	May 2019	May 2023
David Worsfold	December 2013	November 2017	November 2022
Christopher Chandler*	March 2015	February 2018	February 2022
Liam Connolly	September 2016	August 2019	August 2022
Martin McClenaghan	June 2017	May 2021	May 2025
Ray Keilthy	September 2017	August 2021	August 2025
Lucie Racon	September 2017	August 2021	August 2025
Rev. Mathew Bemand-Qureshi	September 2017	August 2021	August 2025
Maire Maisch	March 2018	February 2022	February 2026
Lisa Patmore	March 2018	February 2022	February 2026
Ferdinand Tisi	December 2021	November 2025	November 2029
Dean Cassar	December 2021	November 2025	November 2029
Jo Santinelli	December 2021	November 2025	November 2029
Katharine McKnight	December 2021	November 2025	November 2029
Maria Wrench	December 2021	November 2025	November 2029
Beth Warren	December 2021	November 2025	November 2029

*During the year Anthony Tisi and Christopher Chandler completed their second terms as trustees and remain valued supporters. There were no further changes to the Board during the year.

President: Rt Reverend Alan Williams Bishop of Brentwood.

Founder: Rt Rev Mgr. John Armitage

Director: Mrs Bernadette Fisher

Principal Office: Childcare House, Little Wheatley Chase, Rayleigh, Essex SS6 9EH

Charity Number: 1000661

Trading names: In addition to the formal name Brentwood Catholic Children's Society, the name "bccs" is used generally and the name "Childcare" is used in association with the shop.

Auditors: Haysmacintyre LLP, 10 Queen Street Place, London, EC4R 1AG

Bankers: HSBC Bank PLC, 91 High Street, Brentwood, Essex, CM14 4RU
CAF Bank Ltd, 25 Kings Hill, Kings Hills Avenue, West Malling, Kent, ME19 4JQ
Santander UK, 2 Triton Square, Regent's Place, London, NW1 3AN

INDEPENDENT AUDITORS' REPORT

TO THE TRUSTEES OF BRENTWOOD CATHOLIC CHILDREN'S SOCIETY

Opinion

We have audited the financial statements of Brentwood Catholic Children's Society for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of the charity's net movement in funds 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 Charities Act 2011.

Basis for opinion

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 charity'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 Trustees' Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charity; or
- sufficient and proper accounting records have not been kept; or
- the charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

TO THE TRUSTEES OF BRENTWOOD CATHOLIC CHILDREN'S SOCIETY

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 21, the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to safeguarding regulations, employment law and taxes and Charity law, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and the Charities SORP.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to depreciation charges. Audit procedures performed by the engagement team included:

- Inspecting minutes of Trustees' meetings;
- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Reviewing valuations of investments; and
- Testing the controls relating to the processing of journals both during the year and at the year end.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITORS' REPORT cont

TO THE TRUSTEES OF BRENTWOOD CATHOLIC CHILDREN'S SOCIETY

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditor's 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 charity's trustees as a body for our audit work, for this report, or for the opinions we have formed.

Haysmacintyre LLP

Haysmacintyre LLP
Statutory Auditors
Date: *4 October* 2022

10 Queen Street Place
London
EC4R 1AG

Haysmacintyre LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

BRENTWOOD CATHOLIC CHILDREN'S SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

Income from:	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total £	Unrestricted Funds £	Restricted Funds £	2021 Total £
<i>Donations and legacies</i>							
Donations and similar income		131,038	18,850	149,888	155,886	13,910	169,796
Legacies		426,408	-	426,408	9,750	-	9,750
Trusts and Grants		1,773,902	39,635	1,813,537	56,800	83,050	139,850
<i>Charitable activities</i>							
Fees for professional services and service level agreements		597,687	-	597,687	507,464	-	507,464
<i>Other Trading Activities</i>							
Fundraising events income		64,235	-	64,235	46,604	-	46,604
<i>Investment Income</i>							
Dividends		8,527	-	8,527	7,799	-	7,799
Total Income		<u>3,001,797</u>	<u>58,485</u>	<u>3,060,282</u>	<u>784,303</u>	<u>96,960</u>	<u>881,263</u>
Expenditure on:							
<i>Raising Funds</i>							
Fundraising events costs		107,653	-	107,653	77,141	-	77,141
Shop costs		(362)	-	(362)	3,178	-	3,178
Fundraising costs - Trusts		23,464	-	23,464	12,322	-	12,322
<i>Charitable activities</i>							
Provision of support and care services		699,547	105,891	805,438	611,774	78,382	690,156
Total Expenditure	2	<u>830,302</u>	<u>105,891</u>	<u>936,193</u>	<u>704,415</u>	<u>78,382</u>	<u>782,797</u>
Net income (Expenditure) and net movement in funds before gains (losses) on investments		2,171,495	(47,406)	2,124,089	79,888	18,578	98,466
Transfers between funds		578	(578)	-	8,071	(8,071)	-
Unrealised gains/(losses) on investment	7	28,743	-	28,743	91,868	-	91,868
Net movement in funds		2,200,816	(47,984)	2,152,832	179,827	10,507	190,334
Total funds brought forward		874,767	229,571	1,104,338	694,940	219,064	914,004
Total funds carried forward		<u><u>3,075,583</u></u>	<u><u>181,587</u></u>	<u><u>3,257,170</u></u>	<u><u>874,767</u></u>	<u><u>229,571</u></u>	<u><u>1,104,338</u></u>

All operations are continuing and there are no discontinued operations in either year.

BRENTWOOD CATHOLIC CHILDREN'S SOCIETY

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible assets	6		16,842		23,560
Investments	7		706,435		477,692
			<u>723,277</u>		<u>501,252</u>
Current Assets					
Debtors	8	461,572		32,851	
Cash at bank and in hand		2,145,351		627,527	
		<u>2,606,923</u>		<u>660,378</u>	
Current Liabilities					
Creditors: amounts falling due within one year	9	(73,030)		(57,292)	
Net current assets					
			<u>2,533,893</u>		<u>603,086</u>
Total assets less current liabilities					
			<u>3,257,170</u>		<u>1,104,338</u>
Funds					
Unrestricted funds:					
Designated fund – New Premises	11		1,738,690		-
General fund			1,336,893		874,767
			<u>3,075,583</u>		<u>874,767</u>
Restricted funds	10		181,587		229,571
			<u>3,257,170</u>		<u>1,104,338</u>

The financial statements were approved by the Trustees and authorised for issue on 22nd September 2022 and signed on their behalf by:



CHAIR of TRUSTEES

The notes on pages 29 to 41 form part of the financial statements.

BRENTWOOD CATHOLIC CHILDREN'S SOCIETY**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 MARCH 2022**

		Total Funds 2022	Total Funds 2021
	Note	£	£
Net cashflow used in operating activities	13	1,711,241	107,402
		<u> </u>	<u> </u>
<i>Cash flows from investing activities:</i>			
Interest and dividends		8,527	7,799
Purchase of furniture and equipment		(1,944)	(10,241)
Purchase of investments		(200,000)	-
		<u> </u>	<u> </u>
Net cash provided by (used in) investing activities		(193,417)	(2,442)
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the year		1,517,824	104,960
Cash and cash equivalents brought forward		627,527	522,567
		<u> </u>	<u> </u>
Cash and cash equivalents carried forward		2,145,351	627,527
		<u> </u>	<u> </u>
Analysis of cash and cash equivalents			
Cash at bank and in hand		2,145,351	627,527
		<u> </u>	<u> </u>
		<u>2,145,351</u>	<u>627,527</u>

BRENTWOOD CATHOLIC CHILDREN'S SOCIETY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

1.1 Basis of Preparation

The financial statements are prepared under the historical cost convention modified to include the revaluation of certain fixed assets. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011 and applicable regulations. Figures are presented in sterling and rounded to the nearest pound.

The charity constitutes a public benefit entity as defined by FRS102.

1.2 General information

The Charity is a charity registered in England and Wales (charity number: 1000661). The Charity's registered office address is Childcare House, Little Wheatley Chase, Rayleigh, Essex SS6 9EH.

1.3 Going Concern

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern despite prior year disruption caused by COVID-19 lockdowns and restrictions. Savings in overheads, support from the government furlough scheme and adoption of new ways of working and fundraising reduced the potential impact on professional fees and voluntary income. Cash flow forecasts have been prepared that show the charity has sufficient liquid reserves for the foreseeable future. This combined with the added back up of investments held would allow the charity to continue with its work.

1.4 Critical accounting estimates and judgements

There are no areas within the financial statements which have required the Trustees to make significant judgements or estimates.

1.5 Income

Voluntary, charitable and fundraising income from various sources are only recognised as income when there is sufficient evidence to provide the necessary certainty so it is probable that the income will be received, that the charity is entitled to receive the income and the value can be measured with sufficient reliability. In the case of legacy income, this is recognised when the above income recognition criteria have been met.

Fees from professional services and service level agreements are recognised in the period the service has been provided.

Shop income is included when earned.

Investment income is included when receivable.

Donated assets are included within income at their estimated market value, and are capitalised in the balance sheet.

1.6 Tangible Fixed Assets and Depreciation

Tangible fixed assets costing more than £100 are capitalised and are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Fixtures, fittings and equipment - 25% straight line basis

1.7 Investments

Fixed asset investments are initially stated at their transaction value and subsequently stated at fair value. Any realised and unrealised gains or losses, including income received on accumulation units, are included in the Statement of Financial Activities.

The Charity does not acquire or use put options, derivatives or other complex financial instruments.

1.8 Impairment of Fixed Assets and Investments

Fixed assets and investments are subject to review for impairment when there is an indication of a reduction in their carrying value. Any impairment is recognised in the SOFA in the year in which it occurs.

1.9 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 settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is included on an accruals basis, inclusive of any VAT that cannot be recovered. Support costs are allocated based on staff time spent on the activities.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities together with an allocation of support costs.

Expenditure on raising funds comprise those costs associated with attracting voluntary income and the costs of the charity shop together with an allocation of support costs.

Governance costs comprise direct costs for the statutory and governance of the charity together with an allocation of support costs. These are reapportioned to expenditure on raising funds and expenditure on charitable activities according to the ratio of salary costs for each heading.

1.10 Pension Costs

The Society operates a defined contribution group pension scheme for staff administered by Aegon. Contributions are charged against the Statement of Financial Activities as they fall due. At the year end, contributions of £6,031 were outstanding and were paid when due in April 2022.

1.11 Funds

Restricted funds are those funds subject to restrictions imposed by the donor. Details of funds subject to restriction are set out in note 10.

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Further details are set out in note 11.

1.12 Taxation

The charity is exempt from tax on income and gains under sections 466 to 493 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable objects.

1.13 Cash at bank and in hand

Cash at bank and in hand includes cash, balances held within bank current accounts payable on demand.

1.14 Financial Instruments

The charity has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial assets, which include trade and other receivables and cash and bank balances are measured at transaction price or consideration expected to be received. Investments are measured at market value. Basic financial liabilities, including trade and other payables and bank overdraft are measured at transaction price or consideration expected to be paid.

1.15 Contributions from Volunteers

The Society relied on part-time volunteers to run the charity shop in Highams Park which closed permanently during April 2021. Volunteers also generally give their time on an adhoc basis to collate the Charity's newsletters and aid with sundry administration and fundraising duties. Due to COVID-19 restrictions on group gatherings and therefore the affect on the charity's fundraising calendar, combined with administration and finance functions fulfilled via working from home arrangements, the charity's offices have been occupied only as strictly necessary and volunteers' contributions have been severely limited during 2020/21 and 2021/22. The Trustees consider there is no objective way of putting a financial value on volunteers' effort but record their gratitude for this considerable and essential contribution.

BRENTWOOD CATHOLIC CHILDREN'S SOCIETY

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

2. TOTAL EXPENDITURE

	Support And Care services £	Fundraising Events £	Shop £	Trusts £	2022 Total £
<i>Costs directly allocated</i>					
Staff costs	531,631	81,762	-	9,773	623,166
Agency staff and similar costs	78,259	-	-	-	78,259
Fundraising events and activities	-	7,424	-	-	7,424
Shop	-	-	(362)	-	(362)
Special needs and other care costs	36,560	-	-	-	36,560
<i>Support costs allocated</i>					
Staff costs	53,974	8,301	-	992	63,267
Travel costs	28,425	122	-	-	28,547
Premises costs	2,197	338	-	40	2,575
Finance and administration costs	43,805	4,820	-	565	49,190
Professional fees	572	75	-	11,319	11,966
Depreciation	7,262	1,117	-	134	8,513
<i>Governance costs allocated</i>					
Staff costs	10,142	1,647	-	286	12,075
Audit and accountancy	11,906	1,933	-	336	14,175
General office support	579	94	-	16	689
Depreciation	126	20	-	3	149
Total	805,438	107,653	(362)	23,464	936,193

BRENTWOOD CATHOLIC CHILDREN'S SOCIETY

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

TOTAL EXPENDITURE PREVIOUS YEAR

	Support And Care services £	Fundraising Events £	Shop £	Trusts £	2021 Total £
<i>Costs directly allocated</i>					
Staff costs	471,702	59,642	221	9,837	541,402
Agency staff and similar costs	65,806	-	-	-	65,806
Fundraising events and activities	-	3,156	-	-	3,156
Shop	-	-	2,957	-	2,957
Special needs and other care costs	15,197	-	-	-	15,197
<i>Support costs allocated</i>					
Staff costs	55,849	7,061	-	1,165	64,075
Travel costs	12,749	6	-	-	12,755
Premises costs	1,369	173	-	29	1,571
Finance and administration costs	35,403	3,215	-	466	39,084
Professional fees	4,897	619	-	102	5,618
Depreciation	5,959	754	-	124	6,837
<i>Governance costs allocated</i>					
Staff costs	8,871	1,051	-	250	10,172
Audit and accountancy	11,773	1,395	-	332	13,500
General office support	481	57	-	14	552
Depreciation	100	12	-	3	115
Total	690,156	77,141	3,178	12,322	782,797

Support costs are allocated to each activity in proportion to the ratio of direct salary costs they represent, other than travel costs that can be directly attributable to specific activities.

In 2022 the expenditure on charitable activities was £805,438 (2021: £690,156) of which £699,547 (2021: £611,774) was expenditure from unrestricted funds and £105,891 (2021: £78,382) was expenditure from restricted funds.

BRENTWOOD CATHOLIC CHILDREN'S SOCIETY

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

3. EMPLOYEES

Number of Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Fundraising and Trusts	3.0	2.1
Direct charitable	20.6	19.3
Administration	3.4	4.3
Governance	0.2	0.2
	<u>27.2</u>	<u>25.9</u>

Employment Costs and remuneration of key management personnel

	2022 £	2021 £
Salaries and Wages	606,811	537,074
Social security costs	47,815	39,679
Other pension costs	43,882	38,896
	<u>698,508</u>	<u>615,649</u>

The Trust considers its key management personnel comprise the trustees and the charity Director. The total employment benefits including employer pension contributions of the key management personnel were £54,809 (2021: £45,477). No employees had annual emoluments in excess of £60,000 (2021: None).

All pension costs are from unrestricted funds for both years.

4. AUDITORS REMUNERATION

Included within the audit and accountancy costs in Note 2, the auditor's remuneration constituted an audit fee of £11,850 (2021: £11,250) and additional advisory fees of £Nil (2021: £Nil).

5. RELATED PARTY TRANSACTIONS AND TRUSTEES' EXPENSES AND REMUNERATION

None of the trustees (or any persons connected with them) received any remuneration during the year (2021: Nil), and none of them were reimbursed for expenses (2021: None).

There were no services provided to the charity during the year by persons or legal bodies connected to any trustee (2021: Nil.).

Donations received from trustees totalled £2,802 (2021: £2,590).

BRENTWOOD CATHOLIC CHILDREN'S SOCIETY**NOTES TO THE ACCOUNTS (continued)****FOR THE YEAR ENDED 31 MARCH 2022**

6. TANGIBLE FIXED ASSETS	Fixtures, fittings and equipment £
Cost	
At 1 April 2021	47,199
Additions	1,944
Disposals	(3,644)
	<hr/>
At 31 March 2022	45,499
	<hr/>
Depreciation	
At 1 April 2021	23,639
Charge for the year	8,662
Disposals	(3,644)
	<hr/>
At 31 March 2022	28,657
	<hr/>
Net Book Value	
At 31 March 2022	16,842
	<hr/> <hr/>
At 31 March 2021	23,560
	<hr/> <hr/>
7. FIXED ASSET INVESTMENTS	Listed Investments £
Market value at 1 April 2021	477,692
Investments made during the year	200,000
Unrealised gain in the year	28,743
	<hr/>
Market value at 31 March 2022	706,435
	<hr/> <hr/>
Investment assets are held in the U.K.	
Historical cost:	
At 31 March 2022	498,801
	<hr/> <hr/>
At 31 March 2021	298,801
	<hr/> <hr/>

Listed investments include M&G Charifund income units, Black Rock UK Equity Fund A and Bond A Fund Income units, CCLA's income units, Schroder Charity Fixed Interest Fund units, St. James Place Sustainable & Responsible Equity Class unit trust accumulation units and St James Place Money Market unit trust accumulation units whose values individually exceed 5% of the total investment portfolio. Investments are held to provide an investment return.

BRENTWOOD CATHOLIC CHILDREN'S SOCIETY**NOTES TO THE ACCOUNTS (continued)****FOR THE YEAR ENDED 31 MARCH 2022**

8. DEBTORS	2022	2021
	£	£
Prepayments and accrued income	443,815	9,068
Other debtors	17,757	23,783
	<u>461,572</u>	<u>32,851</u>
	<u><u>461,572</u></u>	<u><u>32,851</u></u>
9. CREDITORS: amounts falling due within one year	2022	2021
	£	£
Tax and social security	14,518	12,549
Accruals and deferred income	20,239	22,594
Other creditors	38,273	21,149
	<u>73,030</u>	<u>57,292</u>
	<u><u>73,030</u></u>	<u><u>57,292</u></u>
Deferred Income – other		
Balance as at 1 st April	2,663	11,587
Additional amounts of income deferred	3,775	2,663
Amount released to incoming resources	(2,663)	(11,587)
	<u>3,775</u>	<u>2,663</u>
	<u><u>3,775</u></u>	<u><u>2,663</u></u>

This relates to professional service fee income received in advance and income received for fundraising events that take place after the year end.

Other creditors include pension contributions due at the year-end of £6,031 (2021: £4,767).

BRENTWOOD CATHOLIC CHILDREN'S SOCIETY

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

10. RESTRICTED FUNDS	Balance at 1 April 2021 £	Income £	Expenditure £	Transfer to Unrestricted Reserves £	Balance at 31 March 2022 £
Discretionary Fund	7,730	18,850	(17,408)	-	9,172
Family Support Fund	1,225	-	(1,225)	-	-
Bounce Back Project	25,287	-	(25,287)	-	-
COVID-19 Crisis & Hardship Grants	400	-	-	-	400
COVID-19 IT & Website Support Grants	1,769	-	(775)	(578)	416
Family Wellbeing Support Project	16,345	25,635	(33,419)	-	8,561
Counselling Suite Refurbishments	1,815	-	-	-	1,815
Training programmes to support child emotional wellbeing	175,000	-	(25,000)	-	150,000
Bereavement Project	-	14,000	(2,777)	-	11,223
2022 Total	<u>229,571</u>	<u>58,485</u>	<u>(105,891)</u>	<u>(578)</u>	<u>181,587</u>

BRENTWOOD CATHOLIC CHILDREN'S SOCIETY**NOTES TO THE ACCOUNTS (continued)****FOR THE YEAR ENDED 31 MARCH 2022**

PREVIOUS YEAR	Balance at 1 April 2020 £	Incoming Resources £	Resources Expended £	Transfer ex Unrestricted Reserves £	Balance at 31 March 2021 £
Discretionary Fund	2,086	13,910	(8,266)	-	7,730
Building Resilience Project Year 2	8,382	-	(8,382)	-	0
Family Support Fund	1,225	-	-	-	1,225
Bounce Back Project	-	48,000	(22,713)	-	25,287
Covid-19 Crisis & Hardship Grants	-	7,250	(6,850)	-	400
Covid-19 IT & Website Support Grants	-	11,000	(1,160)	(8,071)	1,769
Family Wellbeing Support Project	-	16,800	(455)	-	16,345
Counselling Suite Refurbishments	1,815	-	-	-	1,815
Training programmes to support child emotional wellbeing.	200,000	-	(25,000)	-	175,000
Building Resilience Project	5,556	-	(5,556)	-	0
2021 Total	219,064	96,960	(78,382)	(8,071)	229,571

Bounce Back Project

A combination of grants from six differing sources to support children and young people with transition out of lockdown by supporting additional health and wellbeing support. This will involve funding a new role of transition co-ordinator to act as a dedicated link between children, families and schools during transition arranging the additional requests for help.

COVID-19 Crisis and Hardship Grants

A combination of three donations from differing sources specifically to fund family food poverty and crisis counselling support directly as a result of changing circumstances directly as a result COVID lockdown.

COVID-19 IT and Website Support Grants

A combination of grants from two differing sources providing support to introduce ways to support children remotely via the internet where face to face counselling is not possible due to lockdown. Also, to help the charity enhance it's digital footprint to source donations and promote virtual fundraising where traditional events and sponsorship is unable to take place due to COVID-19 restrictions upon social interaction.

Discretionary Fund

This fund consists of regular donations from an individual company requiring the monies be utilised for direct financial assistance to children and their families within Essex and East London, where it is recognized such assistance would make a real difference to their lives. The fund is administered within strict guidelines for specific item or event.

Family Wellbeing Project

Funded initially by local authority grant, and funds added this year from a further trust grant, this project aims to reach vulnerable families through the school community offering face to face support liaising closely with statutory services. The additional grant received this year allows the project to continue for a longer period of time.

Family Support Fund

This fund was established from a grant received and is earmarked to subsidise one-to-one counselling sessions to children and young people outside of a school setting, to support their emotional needs. The fund is utilised where family finances would not stretch to contribute to the cost of therapy.

Counselling Suite Refurbishments

We have received two donations to refurbish general office space into dedicated counselling suite accommodation to provide a comfortable safe environment for families and children to receive emotional and therapeutic services.

Training programmes to support child emotional wellbeing

This grant was made to help expand training program provision by bccs over a 10 year period. The fund is to contribute towards the costs of increasing numbers and content of training programs offered to parents and professionals. This helps to equip them with the skills and confidence in providing early intervention support to young people and when to seek additional support if necessary.

Building Resilience Project (original and year 2)

A combination of two donations from differing sources to help fund specific support to children and young people to develop strengths, acquire skills, recover from hardships and be prepared for future challenges. Children and young people have differing levels of resilience and different ways of responding to stressful times. This project allows the expansion of the provision of 1:1 therapy with trained family counsellors enabling the building of these skills.

Bereavement Project

Funded by a combination of two grants for differing sources, this project will provide support to children and families who are dealing with bereavement due to the Covid pandemic.

BRENTWOOD CATHOLIC CHILDREN'S SOCIETY

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

11. UNRESTRICTED FUNDS

	Balance at 1 April 2021	Income	Expen- diture	Transfer from Restricted Reserves	Unrealised gain (loss) on investments	Balance at 31 March 2022
Unrestricted Funds	£	£	£	£	£	£
Designated Fund – Premises	-	1,750,000	(11,310)			1,738,690
General Fund	874,767	1,251,797	(818,992)	578	28,743	1,336,893
	<u>874,767</u>	<u>1,251,797</u>	<u>(818,992)</u>	<u>578</u>	<u>28,743</u>	<u>1,336,893</u>
Unrestricted Funds 2022	874,767	3,001,797	(830,302)	578	28,743	3,075,583
	<u>874,767</u>	<u>3,001,797</u>	<u>(830,302)</u>	<u>578</u>	<u>28,743</u>	<u>3,075,583</u>
Unrestricted Funds	£	£	£	£	£	£
General Fund 2021	694,940	784,303	(704,415)	8,071	91,868	874,767
	<u>694,940</u>	<u>784,303</u>	<u>(704,415)</u>	<u>8,071</u>	<u>91,868</u>	<u>874,767</u>

Unrestricted funds are divided between the general fund and a designated fund for the purpose of acquiring suitable premises allowing for the expansion of services for the benefit of more children, young people and their families. This has largely been made possible due to bccs being the fortunate beneficiaries of a large unrestricted donation of £1,750,000 from the Jean Marie Gunn Trust. At the full trustees meeting on 24th June 2021, trustees decided to designate this generous donation. After much searching for suitable premises, Bccs formally exchanged and completed contracts on 20th June 2022 on a premises in the heart of the Diocese in Billericay, Essex. Refurbishment works will be undertaken during the latter part of 2022 to enhance the building.

12. NET ASSETS OF THE FUNDS OF THE CHARITY

	Fixed Assets	Investments	Net current assets/(liabilities)	Fund Balance
	£	£	£	£
2022				
Unrestricted Funds:				
Designated Fund - Premises		191,193	1,547,497	1,738,690
General Fund	16,842	515,242	804,809	1,336,893
	<u>16,842</u>	<u>706,435</u>	<u>2,352,306</u>	<u>3,075,583</u>
Restricted Funds	-	-	181,587	181,587
	<u>16,842</u>	<u>706,435</u>	<u>2,533,893</u>	<u>3,257,170</u>
2021				
Unrestricted Funds	23,560	477,692	373,515	874,767
Restricted Funds	-	-	229,571	229,571
	<u>23,560</u>	<u>477,692</u>	<u>603,086</u>	<u>1,104,338</u>

BRENTWOOD CATHOLIC CHILDREN'S SOCIETY

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

13. RECONCILIATION OF NET MOVEMENTS IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net movement in funds	2,152,832	190,334
Adjustments for:		
Depreciation charges	8,662	6,953
(Gains) in investments	(28,743)	(91,868)
Dividends and interest from investments	(8,527)	(7,799)
(Decrease)/ increase in debtors	(428,721)	11,915
Decrease/(increase) in creditors	15,738	(2,133)
	<hr/>	<hr/>
Net cash used in operating activities	1,711,241	107,402
	<hr/> <hr/>	<hr/> <hr/>

