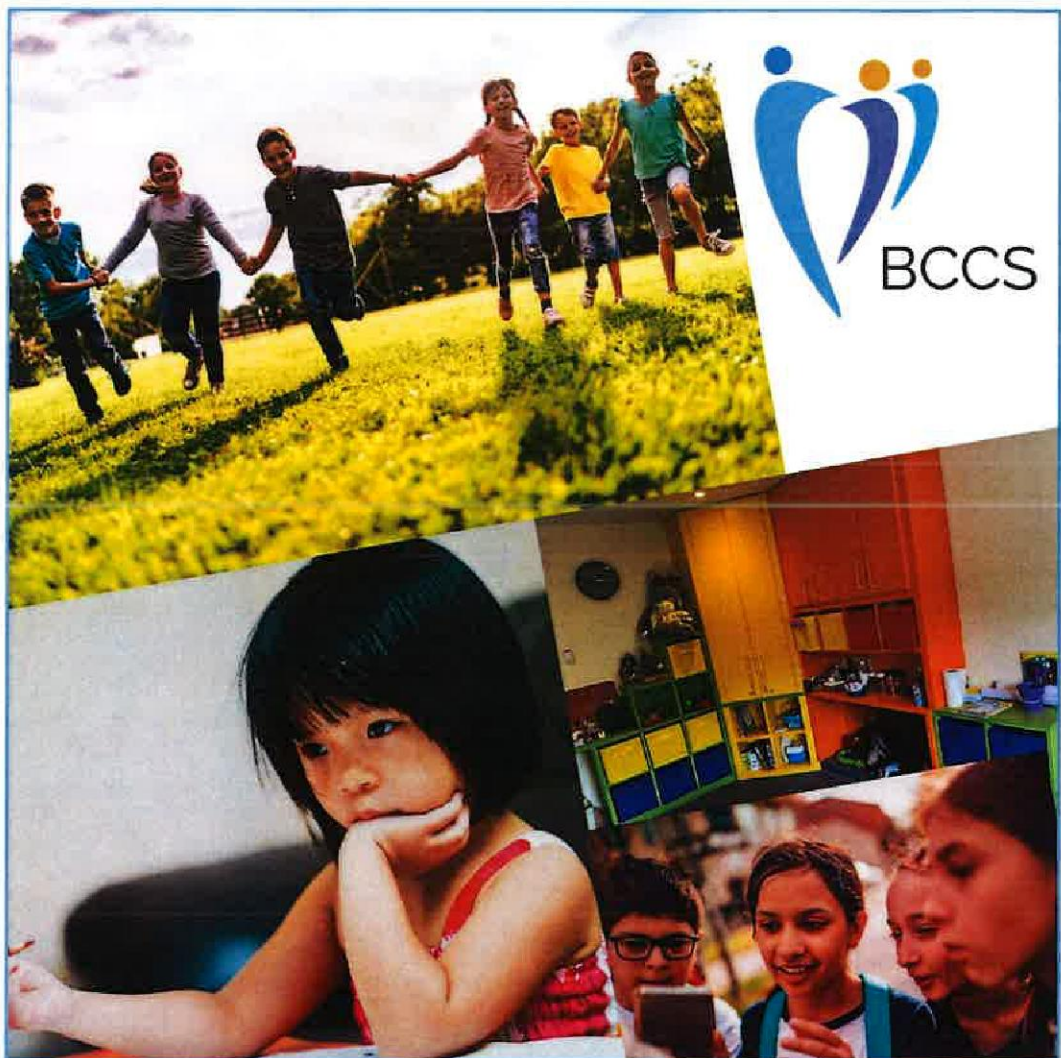


**BRENTWOOD CATHOLIC CHILDREN'S SOCIETY**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**



**BRENTWOOD CATHOLIC CHILDREN'S SOCIETY**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

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# BRENTWOOD CATHOLIC CHILDREN'S SOCIETY

## REPORT OF THE TRUSTEES

### FOR THE YEAR ENDED 31 MARCH 2023

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The trustees are pleased to present their annual Report of the Trustees together with the financial statements of the charity for the year ended 31<sup>st</sup> March 2023. 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 and in November 2022 we moved to our new home in Billericay High Street; a wonderful old building which we have refurbished to include 4 purpose built therapy rooms and a training area. We now have several arms to the service and our provision is, therefore, entirely holistic:

- Service Level Agreement 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.

## **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.

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:

- 18 counsellors and/or psychotherapists (and one trainee who will begin placement in September)
- 5 play therapists
- 3 art psychotherapists
- 5 clinical supervisors
- 1 family therapist
- 2 social workers

We have just recruited three new therapists to the team in what, we believe, has been our strongest ever pool of applicants. It was encouraging to hear from each new recruit their excitement about joining us – it was mutual.

We are proud to say our retention rate is high. We strive to support staff, and this takes place in various forms: regular interactions with School Services Managers, case management, clinical supervision, and group supervision.

## **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.

A new development in the last year or so has been to review the model of our work. Going out and visiting our schools (old and new) has meant that we could seek to understand, respond to and shape the way we work with them. For example, in a secondary school we were in for 1 day a week, we went in and listened. We wanted to identify the issues they were navigating, and what staff responses typically look like. This exercise resulted in us increasing our SLA from 1 to 2 days and working in a way which really suited the dynamic of the school. We are now working creatively, with the students at the centre of our thinking. There have been positive changes in all of the schools we have reviewed to date.

**Secondary schools: ensuring our SLA's are relevant and reflective of an ever-changing climate**

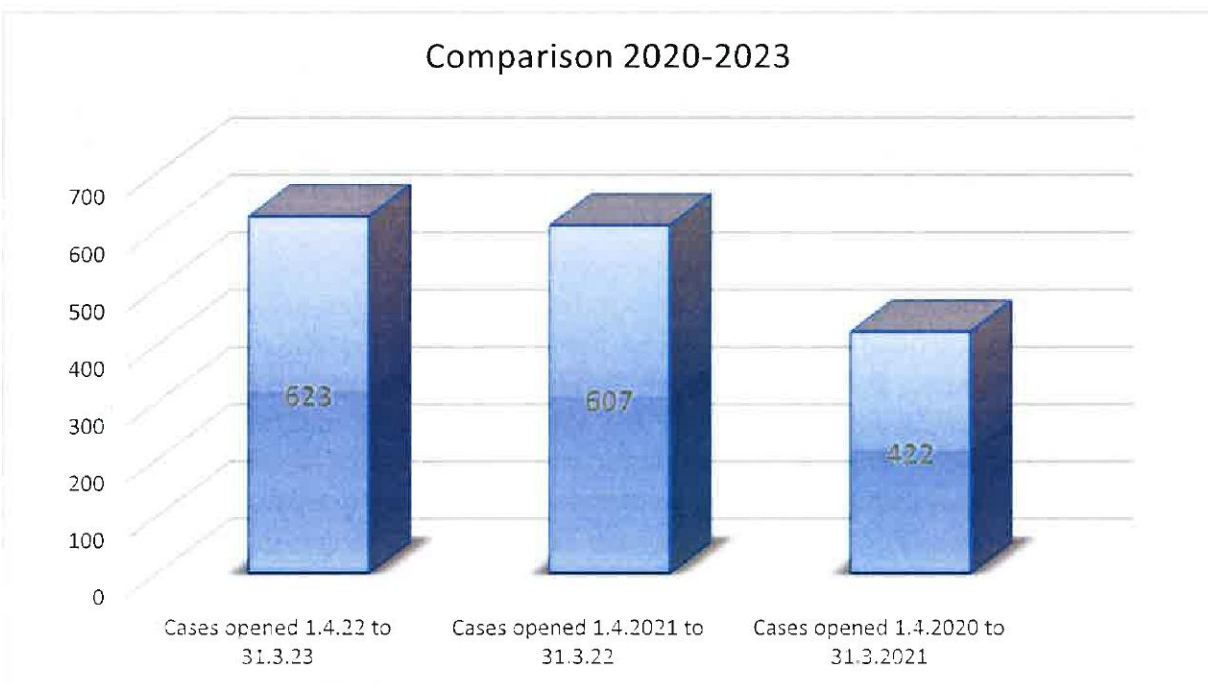
Our secondary schools are our biggest income generator, and due to the age of pupils, need the most complex interventions. Adolescents present with increasingly complex issues so we need our most experienced therapists working in this environment. Our work in secondary schools has evolved over the past year. The team are navigating a newer way of working, i.e. offering process groups, and drop-ins or being the point of triage for new referrals (in doing this, we can have valuable input as to what kind of intervention a young person would most benefit from).

By way of explanation, process groups are a less intensive therapeutic intervention than 1:1 therapy. All process groups will have an identified theme, such as self-harm, parental mental health, exam worries etc. We will work with the school to identify the relevant themes. Process groups will work with up to 8 students at once, weekly, for a period of six weeks. The group will focus on the issue determined, with the intention that sharing will normalise, validate and allow discussion around emotions. A therapist facilitates and it is a good way to work with less intensive issues.

In addition to this, we are creating more bespoke process groups in response to need: for example, one of our team has just provided incredible process work to adolescent boys in which they could explore how it feels to be caught up in the polarised discourse around masculinity and the impact of "toxic masculinity" on them.

**Case work**

Below is a comparison of new cases opened covering the collective period 2020 to 2023 We are currently supporting 738 children and young people. By way of context, as well as directly supporting 738 children, we will also be offering support and guidance to school staff and parents/carers, because our support is rarely ever stand-alone.



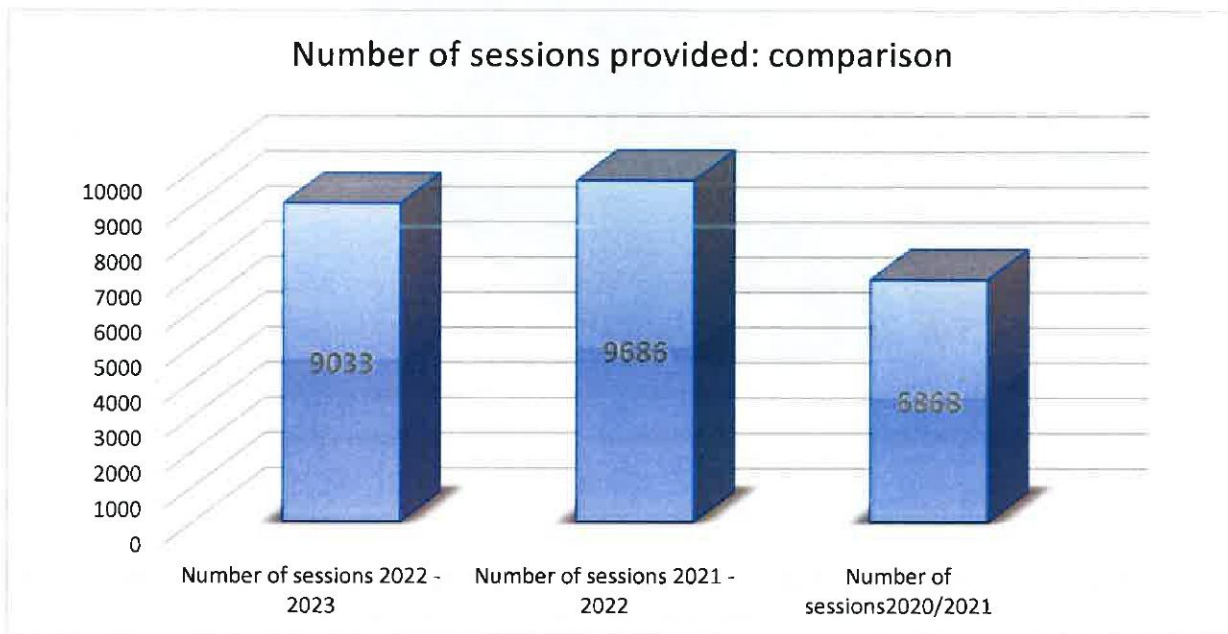
**BRENTWOOD CATHOLIC CHILDREN'S SOCIETY**

**REPORT OF THE TRUSTEES**

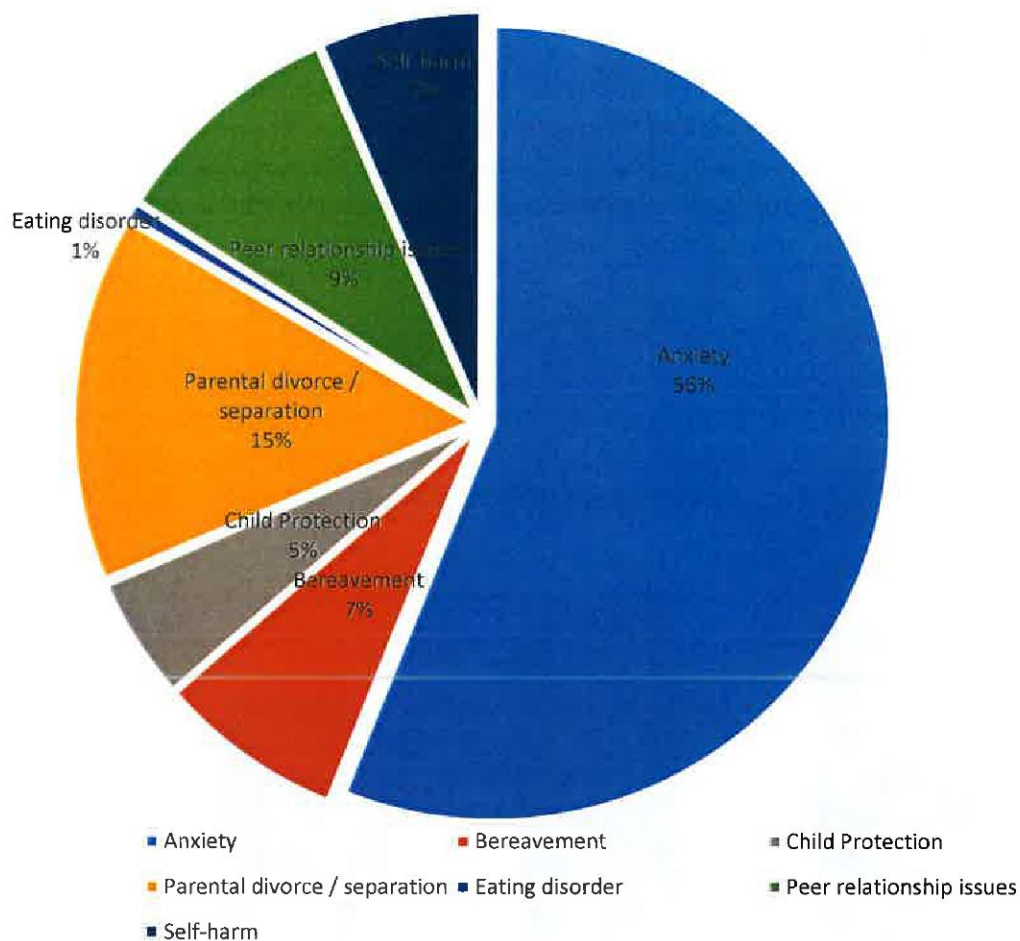
**FOR THE YEAR ENDED 31 MARCH 2023**

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You will see that we opened more cases in 2022/2023 than in 2021/2022. We would, of course, expect that. Below you will see a comparison between the number of sessions provided over the years 2020-2023 collectively. It is positive that the number of sessions provided may have dropped during the period 2022/2023, as it indicates we are, perhaps, working more effectively and concisely. We are always keen to support the team in bringing a piece of work with a child or young person to a close. We can, as helping professionals, feel the desire to hold on, just to check everything is okay and this is something School Services Managers have supported the team to address this year. It is vital that therapy has a beginning, middle and end and that the ending of client work is recognised as much a part of the therapeutic process as the beginning and middle.



**New Referrals for the period 1.4.22 to 31.3.23 (School Services)**



You will see a large proportion of our work is in relation to Anxiety. Anxiety is typically an umbrella term for worry, stress, distress, preoccupation etc and as such, we are not surprised it remains our largest area of concern.

Sadly, we have noticed a steep increase (as compared to 2021/22) in issues resulting from parental separation. We believe we continue to see the far-reaching impact of Covid in our work, and parental stress and disharmony caused children and young people high levels of stress and confusion.

Whilst the stats don't fully evidence it, we have also been working with what feels like higher volumes of self-harm. This doesn't just take the form of 1:1 work. We have also been upskilling staff and parents about the issue and delivering process group sessions to support.

We are also dealing with more conflicts in children and young people within their peer relationships, compared to last year. Schools are reporting more concerns to us about this issue and some of these can be closely linked with identity.

**BRENTWOOD CATHOLIC CHILDREN'S SOCIETY**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31 MARCH 2023**

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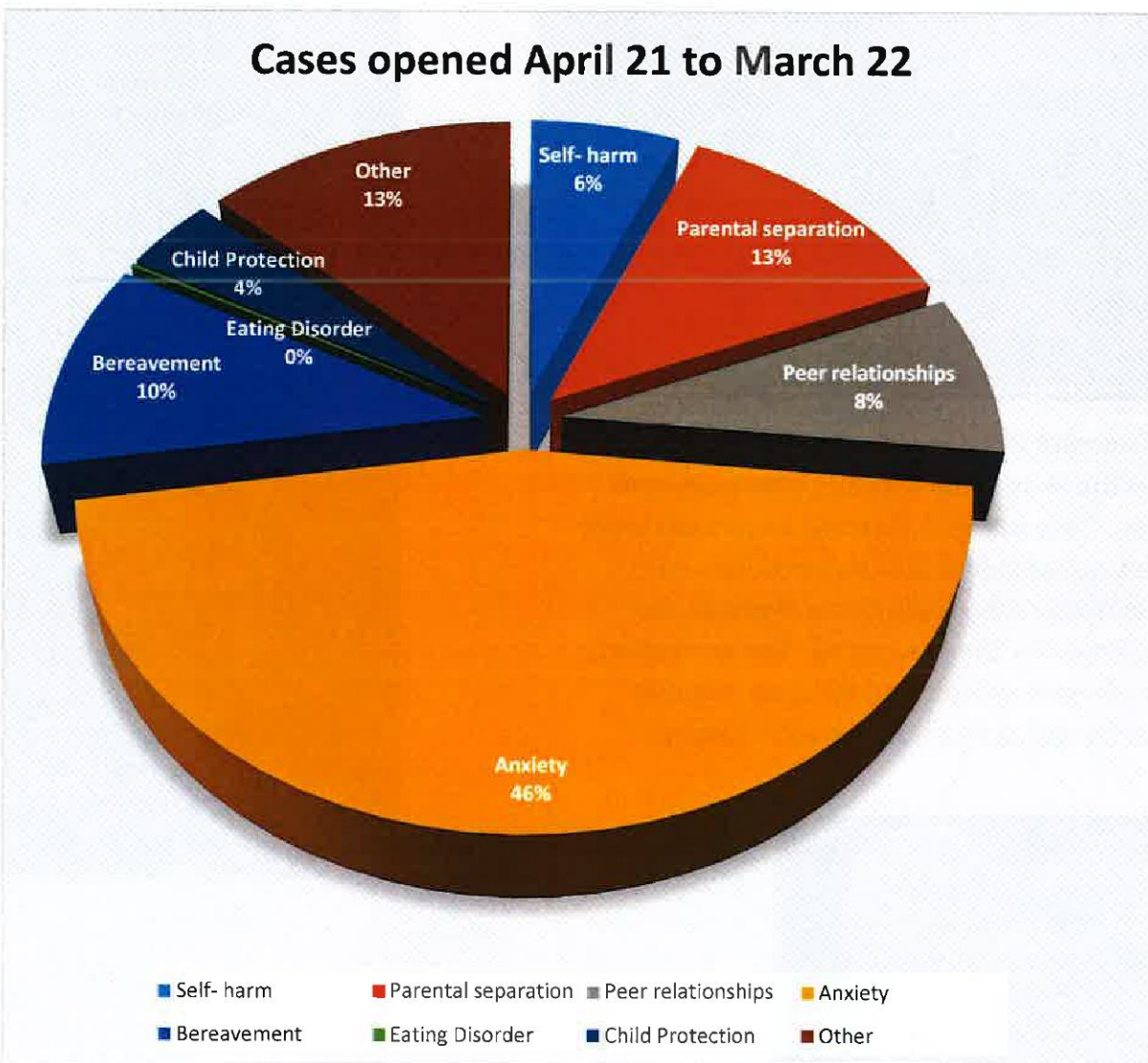
Process group therapy

In addition to this, we have delivered a lot of process groups this year within our secondary schools. We have provided support to an additional **182** students within our process group therapy.

Below shows the categories in referrals for the year 2021/2022.

An encouraging statistic is the reduction in bereavement work. This, sadly, peaked around the time of Covid, and we are thankful to see a dip in the number of children and families we are supporting in this regard.

Comparison to referrals received for the period 2021-2022:



## 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 a head teacher

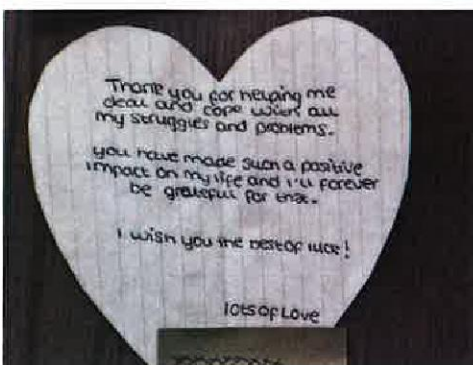
The support provided by our counsellor has been exceptional; not just in terms of helping the child but also supporting the wider family and also, us, as school, as a settled child and family means fewer challenges for us.

The school faced a tragic situation in June; I picked up the phone to Catherine and Bernadette and they were amazing - they guided me through a really challenging path and also provided support for staff to enable the staff to support the children. They provided emergency counselling support and touched base regularly with me - and to be honest, we would not have got through it without them.

### HEAD TEACHER

We have been using BCCS for a few years and this year had a new counsellor start with us. Staff at BCCS supported us with this transition. After a period of time we realised that this counsellor, through no fault of her own, was not the right fit for our school. Conversations were held between myself and Catherine and a resolution was swiftly reached. We are always listened to and supported by the management structure at BCCS to ensure that we are all doing the best for the pupils. The counsellor we now have, fits seamlessly into school life. This is such a valuable service for our school and as we can only accommodate a certain number of pupils we do signpost to BCCS when needed.

BCCS carried out an informative and thought-provoking workshop for our parents around anxiety. This was put forward as parents were projecting some of their own anxieties onto their children who were going through the preparation for the 11+ exams. The workshop was well received and led to some positive outcomes and conversations with parents.



From a teenage client

**Child and Family Counselling Service (CFCS) at 133 High Street**

We have continued to provide therapeutic support to children, young people, parents, and families either at our consulting rooms in Rayleigh or online until November 2022. During the period April 22 to November 22, **we delivered 154 sessions and supported 16 families/children** remotely or in person, before moving to our new premises and continuing support services there as detailed below.

**New Therapy Rooms**

We began supporting children/young people and families in our new offices in Billericay in November 2022, consisting of a play therapy room, a child counselling room, an adolescent room, an adult therapy room and a summer house. We now have 12 part time therapists working within CFCS in the four rooms. The team continues to consist of Child and Adolescent therapists, play therapists, integrative therapists and parental counsellors. We are now making the most of our beautiful therapy rooms to meet in person with our clients. Since November we have been increasing our availability to offering **43 appointments per week**. From June 23 we will be able to offer more appointments and will be increasing to 50 sessions per week. This is higher than our pre-Covid counselling sessions offered at 25 per week.



This is our adult room and used for meeting with parents, also for supervision sessions

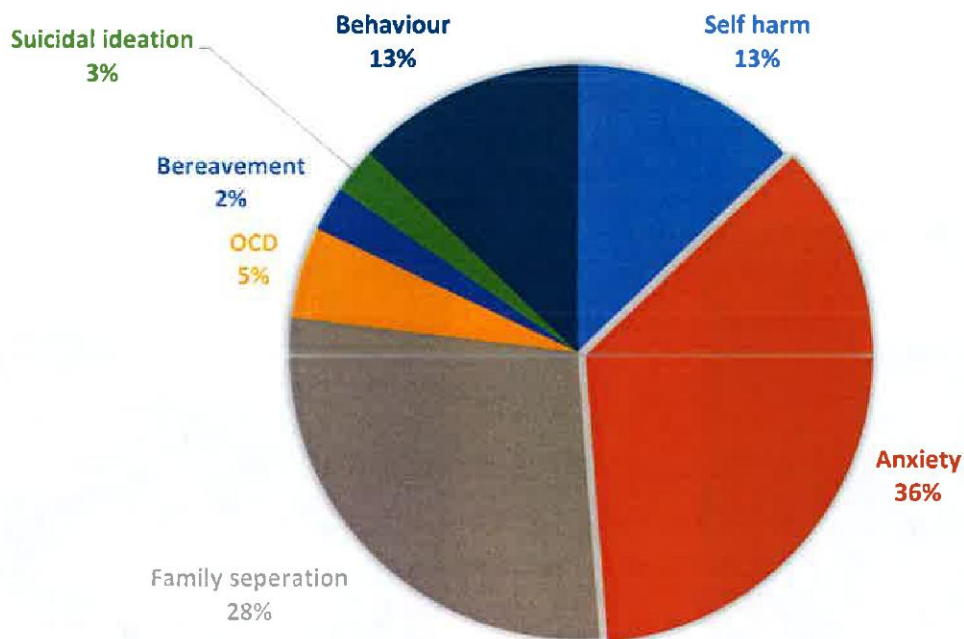


This is our play therapy room used to support children under 10.

### Reasons for Referral

Anxiety, family separation and self-harm were the most common reasons for referral this year. This follows a very similar trend to the 3 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 children and young people referred for divorce and family separation. The reason for referral is determined at the Psychodynamic Assessment which is completed and discussed with the parent/carer. The majority of our referrals have come from parents/carers with a few referrals received directly from schools (and this work is typically funded by schools) and Social Care.

### REASON FOR REFERRAL FOR CFCS CLIENTS



### **Child and Family Counselling Service Funding**

Most appointments have been self-funded this year. We have had a few families where **BCCS** have subsidised the fee and the family have contributed. Approx 15% of our sessions are funded by parishes, schools and social care. 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.

In January 23 we received £8000 from Essex County Council which supported **16 local families and funded 160 sessions.**

### **Training programme 22/23**

Our training programme is designed to meet the needs of children, their families and the school staff who support them. There is a general trend for an increase in demand for supervision and process groups with a decline in training delivery. We are however updating our training programme in order to respond to this and will be offering more workshops within our new Head Office.

### **Training staff at BCCS**

We are fortunate to attract a multi-disciplined team in terms of their professional training, expertise and diversity. We are able to utilise this and have an expanding training team who can write and deliver across a range of subjects to children and young people, parents and school staff.

**BRENTWOOD CATHOLIC CHILDREN'S SOCIETY**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31 MARCH 2023**

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<b>Activity</b>	<b>Delivery (number of schools)</b>
External supervision	16 schools including both primary and secondary, Up to 6 staff can be seen in any one school. An additional 7 new schools from September 2023.
Mindfulness staff and students	2 primary Bulk booking for 2 form entry primary school for this financial year.
Exam Stress	3 secondary
Understanding Bullying – pupil workshops to Year 8 students	1 secondary
Bereavement workshop	1 secondary
Well-being mentor training	1 primary
Anxiety talk to school staff	1 primary
Tune into your Teen talk	3 secondary
Anxiety talk to parents	4 primary

**School Staff Counselling Scheme** - this scheme is steadily used with most clients being funded by their school but some self-funding. This year we delivered over 180 sessions.

**New Head Office - BCCS** moved into new offices In October 2022. In January 2023 we held a training event for local schools to showcase various workshops within the new setting and to encourage networking over lunch. The event was well attended, mainly by primary schools, and staff booked in for Understanding Parental Mental Health, Basic Listening Skills and Introduction to Mindfulness.

### **Marketing and Fundraising**

2022/23 was undoubtedly another challenging year for fundraising as the cost-of-living crisis, the conflict in Ukraine and the on-going effects of the pandemic continue to put unprecedented pressure on people's ability to give.

The charitable environment within which we operate continues to be unpredictable, driven by both local and national changes. Demand and expectation remain high in an environment where competition for funds is increasing.

**BCCS** undertakes fundraising activity via the support of volunteers raising funds in the community, applying to, and partnering with companies, grant-giving trusts and foundations, appeals, and the organising of events and challenges.

**Donations:** The success of our financial position during the year is due to the ongoing generosity of our many donors in our community - individuals, businesses, Rotary clubs, schools, parishes, and other organisations who raise money every year to help fund our activities.

**Community:** Community fundraising is important as it not only gives us the opportunity to reach large numbers of supporters and raise vital funds, but it also gives us the opportunity to increase awareness of and engagement with our charity. This year our community fundraising has included a Christmas Craft Fair, local flower festival, a French-themed charity supper and a Christmas market.

**Events and Challenges:** Our Events Team organised a varied calendar of events and challenges over the year including the National Junior Golf Knockout Tournament and two Ladies' Lunches. Relay 100, our annual sponsored walk, was well supported with over 50 walks taking place across Essex and East London.

**Corporate:** We continue to nurture and develop our corporate partnerships and this year we were the beneficiary of charity collections at four London-based Awards Dinners. Through an established corporate partnership, we were able to re-platform and redesign our website and the waste management cost attached to the move to our new premises were also delivered and funded via a corporate partnership.

**Trusts:** We have a successful track record of securing trust funding for projects that further our objectives as well as raising unrestricted funds to support our core costs. We continue to successfully apply for grants and trusts with funds being received for projects including 'Understanding the Teenage Brain' workshops. We also secured capital funding of £30k in support of our new premises' refurbishment.

### **Marketing:**

**Social Media** - The role of social media in fundraising is huge in our virtual world and all charities, regardless of size, need to have some form of social media presence. We know that social media is a great tool for fundraising; not only are the posts on social platforms visually engaging but they are easily shared with just one click of a button – two important aspects of fundraising online. We have been upskilling staff, embracing new software, and working hard to develop our social media platforms.

### Marketing (cont.):

**Website:** Our website is the perfect way to reach out to our target audiences and let them know what we do and why we do it. It also gives us the opportunity to inform people on what we are trying to achieve and how important our work is. Using the expertise of a corporate supporter we undertook the huge project to update and refresh our website giving it a new modern and up-to-date feel.

**Rebrand** Relocating to our new offices in Billericay was an exciting time for all involved and gave us the perfect reason for a rebrand. This included our website, social media, and stationery. It also gave us an opportunity to update marketing materials with a fresh brand look.

### Future Plans

The vision of our fundraising strategy is for **BCCS** to continue to be financially stable and for the team to fundraise effectively and creatively across all fundraising streams to meet **BCCS'** long-term spending needs.

The team will continue to maximise all opportunities and potential to fundraise within our existing community, networks and digitally by developing further our social media channels.

We will continue investing time in building relationships with parishes and schools.

We will continue nurturing relationships with individual supporters through offering different opportunities for people to support our work.

We will continue to develop relationships with new and existing Trust and Grant funders to ensure we can deliver additional services to children, young people, and their families.

2024 marks the 40th year in service for **BCCS** and fundraising will be themed to acknowledge this significant anniversary.

There is little sign that the challenges to which we have become accustomed are going away anytime soon and will continue to affect both the mental health and well-being of children, young people, and families. This will mean that we will have to rise to the future funding challenges that will doubtless lay ahead for us.

### Our Fundraising practises

Fundraising at **BCCS** is registered with the Fundraising Regulator and complies with the Code of Fundraising Practice. Our fundraising promise is available to read on our website. All fundraisers are aware of the need to act ethically in accordance with the Code of Fundraising Practice and **BCCS** values. In line with the Fundraising Regulator's Code of Fundraising Practice, should a fundraiser suspect a person they are talking to may be vulnerable, they will end the conversation immediately and politely without making a request for a donation or asking about the individual's capacity to make a decision or the existence of vulnerable circumstances.

In 2022/23 there were no complaints relating to **BCCS'** activities.

**BCCS** is signed up to the Fundraising Preference Service.

**BCCS** does not employ third party professional fundraisers or commercial participators and therefore does not need to regulate their activities.

## **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 reduced by £1,356,599 from £3,060,282 to £1,703,683 due to a one-off generous trust donation in 2022. This is detailed further below.

Funds from voluntary donations and similar income has increased by £35,421 over the prior year, from £149,888 to £185,309. 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 6% over the previous year from £597,687 last year to £637,780 this year. Fees generated from Service Level Agreements directly with schools and extended service clusters have increased by 11.7% as additional schools have sought our services and existing ones increased their committed hours. Training and self-referral consultation income have reduced over the previous year (2023: £43,925, 2022: £49,743), as face-to-face self-referral counselling services did not increase in volume until the latter part of the year when the therapy rooms within our new premises were available to use and school training workshops had declined in uptake. Income generated from Trusts and Grants has reduced in 2022/23 to £77,300 of which £63,050 is restricted funds. The prior year value of £1,813,537 was exceptional given £1,750,000 of this amount relates to a generous one-off unrestricted donation from the Jean Marie Gunn Trust that trustees designated to acquire suitable premises for the charity. During 2022/23 premises were purchased with extensive renovations undertaken to provide bespoke premises to accommodate the work undertaken by the charity.

Legacy income remained at a higher level than we would normally anticipate – even higher than the last year at £720,753 (£426,408 in 2021/22). Of this income, £650,000 derives from the will of a dear supporter entitling BCCS to 100% of the net estate.

During 2023 our total costs have increased by 10.61% to £1,035,579, the increase due to higher costs in providing support and care services and higher fundraising costs where physical events have now resumed. Support and care costs amounted to £805,438 in 2022 and this has increased by £85,701 to £891,139 in 2023 as additional counsellors are required to undertake the increased levels of professional activity.

## BRENTWOOD CATHOLIC CHILDREN'S SOCIETY

### REPORT OF THE TRUSTEES

#### FOR THE YEAR ENDED 31 MARCH 2023

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This current year shows a net surplus of £668,104 reducing to £662,316 positive net movement in funds once unrealised investment losses of £5,788 are included. This has in turn led to our free reserves increasing from £1,320,051 in 2021/22 to £1,966,137 in 2022/23. This represents 22.78 months expenditure (16.92 in 2021/22) 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 percentage is increased at 64.9% (22.3% in 2021/22). This is misleading due to the exceptional trust donation in 2022 of £1.75million detailed above. Stripping this from income gives a truer indicator at 67.6% in 2022 versus 64.9% in the current year. Professional income increased by 6% (increased 17.78% 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 – 86.1% in 2022/23 and 88.2% in 2021/22. This has reduced slightly due to increased expenditure for fundraising 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.

#### **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 £431,491 and £517,789, 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 22.78 months expenditure (2022: 16.92 months). In order to maintain this, we are committed to becoming at least operationally breakeven by 2023/24 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. 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 loss of £5,788 (£28,743 gain in 2021/22). Dividend income amounts to 1.22% of capital value (2021: 1.21%). 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, given to current economic market, has been achieved.

### Going Forward/Future Plans

- To develop a plan to maximise use of our therapy rooms (recruitment, regular PR drives)
- To lease the shop adjoining our building allowing time to focus on maximising use of therapy rooms and delivery of core services from our new head office.
- 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
  - *Self-harm* – Fostering an understanding of causes, providing support and language to deal with everyday pressures and networking with families with similar issues.
  - *Series of twilight workshops for school staff on developing basic counselling and listening skills.*
- 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.
- 2024 marks the 40th anniversary of **BCCS** and this year's fundraising will be themed to acknowledge this anniversary.
- The team will continue to maximise all opportunities and potential to fundraise within our existing community networks and our new community in Billericay.
- We will continue nurturing relationships with individual supporters through offering different opportunities for people to support our work.

## **BRENTWOOD CATHOLIC CHILDREN'S SOCIETY**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDED 31 MARCH 2023**

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- We will continue to develop relationships with new and existing Trust and Grant funders to ensure we can deliver additional services to children, young people, and their families.
- 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.
- To support our expanding provision and succession planning, we have budgeted to recruit a finance assistant (p/t), general office administrative assistant(p/t) and a Community and Partnerships officer (F/T)
- To recruit new trustees with a varied skill set and experience to the board as over the last few years a number of trustees completed their terms of office.

#### **Structure, Governance and Management**

**BCCS** is an unincorporated trust constituted under a Trust Deed dated 25<sup>th</sup> 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 18<sup>th</sup> 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.

Liaises with the auditors.

Assesses financial risks and provides advice to the Director.

Agree proportional investments which are then actioned by Director (see page 20 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 2023/24 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.

### **Volunteers**

Due to Covid-19 restrictions the regular assistance and physical support of our volunteers reduced however this is gradually returning to pre-pandemic levels. As always, our volunteers 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 is 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.

**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).

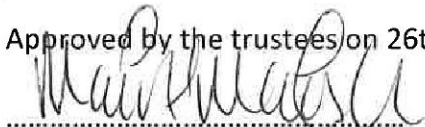
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing 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 26th September 2023 and signed on their behalf by:



M Maisch - Chair of Trustees

# BRENTWOOD CATHOLIC CHILDREN'S SOCIETY

## REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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### Reference and administrative information

Trustees	Appointment Date	1 <sup>st</sup> Term End	2 <sup>nd</sup> Term End
Rev. Richard Cerson*	July 2015	June 2018	June 2022
David Worsfold*	December 2013	November 2017	November 2022
Christopher Tisi (Chair)	June 2015	May 2019	May 2023
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	October 2022
Rev. Mathew Bemand-Qureshi	September 2017	August 2021	August 2025
Maire Maisch	March 2018	February 2022	February 2026
Lisa Patmore*	March 2018	February 2022	March 2023
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 Rev. Richard Cerson, David Worsfold and Liam Connolly completed their second terms as trustees. Lucie Racon resigned on 10<sup>th</sup> October 2022 and Lisa Patmore resigned on 30<sup>th</sup> March 2023. All 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:** 133 High Street, Billericay, Essex. CM12 9AB

**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

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#### Opinion

We have audited the financial statements of Brentwood Catholic Children's Society for the year ended 31 March 2023 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 2023 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.

## INDEPENDENT AUDITORS' REPORT cont

### TO THE TRUSTEES OF BRENTWOOD CATHOLIC CHILDREN'S SOCIETY

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#### **Responsibilities of trustees for the financial statements**

As explained more fully in the trustees' responsibilities statement set out on page 22, 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](http://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**

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**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: *2 October* 2023

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 2023**

Income from:	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	Unrestricted Funds £	Restricted Funds £	2022 Total £
<b>Donations and legacies</b>							
Donations and similar income		165,109	20,200	185,309	131,038	18,850	149,888
Legacies		720,753	-	720,753	426,408	-	426,408
Trusts and Grants		14,250	63,050	77,300	1,773,902	39,635	1,813,537
<b>Charitable activities</b>							
Fees for professional services and service level agreements		637,780	-	637,780	597,687	-	597,687
<b>Other Trading Activities</b>							
Fundraising events income		63,127	-	63,127	64,235	-	64,235
<b>Investment Income</b>							
Dividends and Interest		18,164	-	18,164	8,527	-	8,527
Rental Income		1,250	-	1,250	-	-	-
<b>Total Income</b>		<u>1,620,433</u>	<u>83,250</u>	<u>1,703,683</u>	<u>3,001,797</u>	<u>58,485</u>	<u>3,060,282</u>
<b>Expenditure on:</b>							
<b>Raising Funds</b>							
Fundraising events costs		130,289	-	130,289	107,653	-	107,653
Shop costs		-	-	-	(362)	-	(362)
Fundraising costs - Trusts		14,151	-	14,151	23,464	-	23,464
<b>Charitable activities</b>							
Provision of support and care services		820,585	70,554	891,139	699,547	105,891	805,438
<b>Total Expenditure</b>	2	<u>965,025</u>	<u>70,554</u>	<u>1,035,579</u>	<u>830,302</u>	<u>105,891</u>	<u>936,193</u>
<b>Net income (Expenditure) and net movement in funds before gains (losses) on investments</b>		655,408	12,696	668,104	2,171,495	(47,406)	2,124,089
Transfers between funds	10	30,000	(30,000)	-	578	(578)	-
Unrealised (losses)/gains on investment	7	(5,788)	-	(5,788)	28,743	-	28,743
<b>Net movement in funds</b>		679,620	(17,304)	662,316	2,200,816	(47,984)	2,152,832
Total funds brought forward		3,075,583	181,587	3,257,170	874,767	229,571	1,104,338
<b>Total funds carried forward</b>		<u><u>3,755,203</u></u>	<u><u>164,283</u></u>	<u><u>3,919,486</u></u>	<u><u>3,075,583</u></u>	<u><u>181,587</u></u>	<u><u>3,257,170</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 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	6		1,789,066		16,842
Investments	7		700,647		706,435
			<u>2,489,713</u>		<u>723,277</u>
<b>Current Assets</b>					
Debtors	8	48,189		461,572	
Cash at bank and in hand		1,511,347		2,145,351	
		<u>1,559,536</u>		<u>2,606,923</u>	
<b>Current Liabilities</b>					
Creditors: amounts falling due within one year	9	(129,763)		(73,030)	
<b>Net current assets</b>			<u>1,429,773</u>		<u>2,533,893</u>
<b>Total assets less current liabilities</b>			<u><u>3,919,486</u></u>		<u><u>3,257,170</u></u>
<b>Funds</b>					
Unrestricted funds:	11				
Designated fund – New Premises			-		1,738,690
General fund			3,755,203		1,336,893
			<u>3,755,203</u>		<u>3,075,583</u>
Restricted funds	10		164,283		181,587
			<u>164,283</u>		<u>181,587</u>
<b>Total funds</b>			<u><u>3,919,486</u></u>		<u><u>3,257,170</u></u>

The financial statements were approved by the Trustees and authorised for issue on 26th September 2023 and signed on their behalf by:



M Maisch  
CHAIR of TRUSTEES

The notes on pages 30 to 42 form part of the financial statements.

**BRENTWOOD CATHOLIC CHILDREN'S SOCIETY****STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 MARCH 2023**

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		Total Funds 2023	Total Funds 2022
	Note	£	£
<b>Net cashflow from operating activities</b>	13	1,148,547	1,711,241
		<u>          </u>	<u>          </u>
<b><i>Cash flows from investing activities:</i></b>			
Interest and dividends		18,164	8,527
Purchase of tangible assets		(1,800,715)	(1,944)
Purchase of investments		-	(200,000)
		<u>          </u>	<u>          </u>
<b>Net cash provided by (used in) investing activities</b>		(1,782,551)	(193,417)
		<u>          </u>	<u>          </u>
<b>Change in cash and cash equivalents in the year</b>		(634,004)	1,517,824
Cash and cash equivalents brought forward		2,145,351	627,527
		<u>          </u>	<u>          </u>
<b>Cash and cash equivalents carried forward</b>		1,511,347	2,145,351
		<u>          </u>	<u>          </u>
<b>Analysis of cash and cash equivalents</b>			
Cash at bank and in hand		1,511,347	2,145,351
		<u>          </u>	<u>          </u>
		<u>1,511,347</u>	<u>2,145,351</u>

# BRENTWOOD CATHOLIC CHILDREN'S SOCIETY

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 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. 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.

Rental income is included when receivable.

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:

Improvements to Premises -	Straight line basis over 15 years
Furniture, fittings and equipment -	Straight line basis over 5 and 10 years
IT and computer equipment -	Straight line basis over 4 years

The freehold premises is not depreciated. The trustees conduct annual impairment reviews and are confident market value at the date of these accounts exceeds cost.

**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 reappportioned 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 makes defined pension contributions to a Group Pension Scheme administered by Scottish Equitable. Contributions are charged against the Statement of Financial Activities as they fall due. At the year end, contributions of £6,841 were outstanding and were paid when due in April 2023.

## BRENTWOOD CATHOLIC CHILDREN'S SOCIETY

### NOTES TO THE ACCOUNTS (continued)

#### FOR THE YEAR ENDED 31 MARCH 2023

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##### **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. In 2021/22 this was 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. During 2022/23 freehold premises have been purchased and extensively renovated to become the charity's new head office and therapy centre. As such, all unrestricted funds have now reverted to the one general fund.

##### **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**

Volunteers also generally give their time on an adhoc basis to aid with sundry administration and fundraising duties. 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 2023**

**2. TOTAL EXPENDITURE**

	Support And Care services £	Fundraising Events £	Shop £	Trusts £	2023 Total £
<i>Costs directly allocated</i>					
Staff costs	570,808	90,844	-	10,946	672,598
Agency staff and similar costs	94,746	-	-	-	94,746
Fundraising events and activities	-	13,255	-	-	13,255
Special needs and other care costs	24,925	-	-	-	24,925
<i>Support costs allocated</i>					
Staff costs	49,522	7,882	-	950	58,354
Travel costs	28,693	583	-	1	29,277
Premises costs	20,827	3,310	-	399	24,536
Finance and administration costs	48,941	5,459	-	602	55,002
Professional fees	2,017	321	-	39	2,377
Depreciation	23,674	3,768	-	454	27,896
Asset Disposal	62	10	-	1	73
<i>Governance costs allocated</i>					
Staff costs	11,294	2,037	-	318	13,649
Audit and accountancy	12,473	2,250	-	352	15,075
General office support	2,725	492	-	77	3,294
Depreciation	431	78	-	12	521
Asset Disposal	1	-	-	-	1
2023 Total	<u>891,139</u>	<u>130,289</u>	<u>-</u>	<u>14,151</u>	<u>1,035,579</u>

**BRENTWOOD CATHOLIC CHILDREN'S SOCIETY**

**NOTES TO THE ACCOUNTS (continued)**

**FOR THE YEAR ENDED 31 MARCH 2023**

**TOTAL EXPENDITURE PREVIOUS YEAR**

	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
2022 Total	<u>805,438</u>	<u>107,653</u>	<u>(362)</u>	<u>23,464</u>	<u>936,193</u>

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 2023 the expenditure on charitable activities was £891,139 (2022: £805,438) of which £820,585 (2022: £699,547) was expenditure from unrestricted funds and £70,554 (2022: £105,891) was expenditure from restricted funds.

**BRENTWOOD CATHOLIC CHILDREN'S SOCIETY**

**NOTES TO THE ACCOUNTS (continued)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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**3. EMPLOYEES**

**Number of Employees**

The average monthly number of employees during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Fundraising and Trusts	3.0	3.0
Direct charitable	23.4	20.6
Administration	3.4	3.4
Governance	0.2	0.2
	<u>30.0</u>	<u>27.2</u>

**Employment Costs and remuneration of key management personnel:**

<b>Total Employment Costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries and Wages	646,497	606,811
Social security costs	52,304	47,815
Other pension costs	45,800	43,882
	<u>744,601</u>	<u>698,508</u>

The Trust considers its key management personnel comprise the trustees and the charity Director. The total employment benefits including employer pension and national insurance contributions of the key management personnel were £62,798 (2022: £54,809). One employee had annual emoluments in

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 £13,500 (2022: £11,850) and additional advisory fees of £1,750 (2022: £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 (2022: Nil), and none of them were reimbursed for expenses (2022: None).

There were no services provided to the charity during the year by persons or legal bodies connected to any trustee (2022: Nil).

Donations received from trustees totalled £764 (2022: £2,802).

**BRENTWOOD CATHOLIC CHILDREN'S SOCIETY**

**NOTES TO THE ACCOUNTS (continued)**

**FOR THE YEAR ENDED 31 MARCH 2023**

**6. TANGIBLE ASSETS**

	<b>1/4/2022</b>	<b>Transfer</b>	<b>Additions</b>	<b>Disposals</b>	<b>31/3/2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><u>Cost</u></b>					
Freehold Premises	-	-	1,199,179	-	1,199,179
Improvements to Premises	-	-	418,424	-	418,424
Furniture, Fixtures & Equipment	45,499	(37,295)	137,701	(7,425)	138,480
IT & Computer Equipment	-	37,295	45,411	-	82,706
	<u>45,499</u>	<u>0</u>	<u>1,800,715</u>	<u>(7,425)</u>	<u>1,838,789</u>

	<b>1/4/2022</b>	<b>Transfer</b>	<b>Charge for the Year</b>	<b>Disposals</b>	<b>31/3/2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><u>Depreciation</u></b>					
Improvements to Premises	-	-	9,299	-	9,299
Furniture, Fixtures & Equipment	28,657	(20,571)	6,862	(7,351)	7,597
IT & Computer Equipment	-	20,571	12,256	-	32,827
	<u>28,657</u>	<u>0</u>	<u>28,417</u>	<u>(7,351)</u>	<u>49,723</u>

	<b>1/4/2022</b>	<b>31/3/2023</b>
	<b>£</b>	<b>£</b>
<b><u>Net Book Value</u></b>		
Freehold Premises	-	1,199,179
Improvements to Premises	-	409,125
Furniture, Fixtures & Equipment	16,842	130,883
IT & Computer Equipment	-	49,879
	<u>16,842</u>	<u>1,789,066</u>

**BRENTWOOD CATHOLIC CHILDREN'S SOCIETY**

**NOTES TO THE ACCOUNTS (continued)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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<b>7. FIXED ASSET INVESTMENTS</b>	<b>Listed Investments £</b>
Market value at 1 April 2022	706,435
Unrealised loss in the year	(5,788)
Market value at 31 March 2023	<u>700,647</u>
Investment assets are held in the U.K.	
Historical cost:	
At 31 March 2023	<u>498,801</u>
At 31 March 2022	<u>498,801</u>

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.

<b>8. DEBTORS</b>	<b>2023 £</b>	<b>2022 £</b>
Prepayments and accrued income	20,542	443,815
Other debtors	27,647	17,757
	<u>48,189</u>	<u>461,572</u>

**BRENTWOOD CATHOLIC CHILDREN'S SOCIETY**

**NOTES TO THE ACCOUNTS (continued)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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<b>9. CREDITORS: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Tax and social security	16,957	14,518
Accruals and deferred income	43,865	20,239
Other creditors	68,941	38,273
	<u>129,763</u>	<u>73,030</u>
Deferred Income – other		
Balance as at 1 <sup>st</sup> April	3,775	2,663
Additional amounts of income deferred	24,215	3,775
Amount released to incoming resources	(3,775)	(2,663)
	<u>24,215</u>	<u>3,775</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 £6,841 (2022: £6,031).

**BRENTWOOD CATHOLIC CHILDREN'S SOCIETY**

**NOTES TO THE ACCOUNTS (continued)**

**FOR THE YEAR ENDED 31 MARCH 2023**

<b>10. RESTRICTED FUNDS</b>	<b>Balance at 1 April 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfer to Unrestricted Reserves £</b>	<b>Balance at 31 March 2023 £</b>
Discretionary Fund	9,172	20,200	(19,660)	-	9,712
Family Wellbeing Support Project	8,561	-	(8,561)	-	-
Grants for kit out & refurbishment of therapy rooms.	1,815	30,000	-	(30,000)	1,815
Training programmes to support child emotional wellbeing	150,000	-	(25,000)	-	125,000
Tune into your teen Project	-	5,200	(1,600)	-	3,600
Support of counsellor salary	-	27,850	(10,000)	-	17,850
Bereavement Project	11,223	-	(5,317)	-	5,906
<b>2023 Total</b>	<b>181,587</b>	<b>83,250</b>	<b>(70,554)</b>	<b>(30,000)</b>	<b>164,283</b>
<b>PREVIOUS YEAR</b>	<b>Balance at 1 April 2021 £</b>	<b>Incoming Resources £</b>	<b>Resources Expended £</b>	<b>Transfer ex Unrestricted Reserves £</b>	<b>Balance at 31 March 2022 £</b>
Discretionary Fund	7,730	18,850	(17,408)	-	9,172
Bounce Back Project	25,287	-	(25,287)	-	-
Family Support Fund	1,225	-	(1,225)	-	-
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
<b>2022 Total</b>	<b>229,571</b>	<b>58,485</b>	<b>(105,891)</b>	<b>(578)</b>	<b>181,587</b>

## **BRENTWOOD CATHOLIC CHILDREN'S SOCIETY**

### **NOTES TO THE ACCOUNTS (continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2023**

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##### **Tune into Your Teen Project**

A combination of grants from two differing sources to deliver workshops within a school setting to parents and their teenage children at zero cost to the recipients.

##### **Support of Counsellor Salary**

A combination of two donations from differing sources specifically to fund a counsellor salary for 1 year to support the emotional needs of children and young people.

##### **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 its 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 by local authority grant, this project aims to reach vulnerable families through the school community offering face to face support liaising closely with statutory services.

##### **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. Two further donations were made this year towards creating and equipping therapy rooms within the new head office in Billericay. All monies have been utilized within the total amounts spent contributing towards the overall costs providing safety flooring, furnishings, equipment, storage, and lighting therefore transferred to General Fund.

##### **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.

##### **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.

**BRENTWOOD CATHOLIC CHILDREN'S SOCIETY**

**NOTES TO THE ACCOUNTS (continued)**

**FOR THE YEAR ENDED 31 MARCH 2023**

11. UNRESTRICTED FUNDS	Balance at 1 April 2022	Income	Expenditure	Transfer from Restricted Reserves	Transfer between Funds	Unrealised gain (loss) on investments	Balance at 31 March 2023
	£	£	£	£	£	£	£
<b>Unrestricted Funds</b>							
Designated Fund – Premises	1,738,690	-	(10,300)	-	(1,728,390)	-	
General Fund	1,336,893	1,620,433	(954,725)	30,000	1,728,390	(5,788)	3,755,20
<b>Unrestricted Funds 2023</b>	<b>3,075,583</b>	<b>1,620,433</b>	<b>(965,025)</b>	<b>30,000</b>	<b>-</b>	<b>(5,788)</b>	<b>3,755,20</b>
<b>Unrestricted Funds – Previous Year</b>							
Designated Fund – Premises	-	1,750,000	(11,310)	-	-	-	1,738,690
General Fund	874,767	1,251,797	(818,992)	578	578	28,743	1,336,893
<b>Unrestricted Funds 2022</b>	<b>874,767</b>	<b>3,001,797</b>	<b>(830,302)</b>	<b>578</b>	<b>578</b>	<b>28,743</b>	<b>3,075,583</b>

In 2022 unrestricted funds were 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 was largely 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 24<sup>th</sup> June 2021, trustees decided to designate this generous donation. After much searching for suitable premises, BCCS formally exchanged and completed contracts on 20<sup>th</sup> June 2022 on a premises in the heart of the Diocese in Billericay, Essex. Refurbishment works have been undertaken during the latter part of 2022 and the charity relocated to their new office during October 2022. All monies were expended on the new premises and the project completed therefore the trustees agree there is now no need for separation of unrestricted funds.

**BRENTWOOD CATHOLIC CHILDREN'S SOCIETY**

**NOTES TO THE ACCOUNTS (continued)**

**FOR THE YEAR ENDED 31 MARCH 2023**

12. NET ASSETS OF THE FUNDS OF THE CHARITY	Fixed Assets	Investments	Net current assets/(liabilities)	Fund Balance
	£	£	£	£
<b>2023</b>				
Unrestricted Funds:				
General Fund	1,789,066	700,647	1,265,490	3,755,203
Restricted Funds	-	-	164,283	164,283
	<u>1,789,066</u>	<u>700,647</u>	<u>1,429,773</u>	<u>3,919,486</u>
<b>2022</b>				
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>

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

	2023 £	2022 £
<b>Net movement in funds</b>	662,316	2,152,832
Adjustments for:		
Depreciation charges	28,417	8,662
Loss on disposal of fixed assets	74	-
(Gains)/losses on investments	5,788	(28,743)
Dividends and interest from investments	(18,164)	(8,527)
Decrease (increase) in debtors	413,383	(428,721)
(Decrease)/increase in creditors	56,733	15,738
<b>Net cash flow from operating activities</b>	<u>1,148,547</u>	<u>1,711,241</u>