

Company number: 01653388
Charity number: 512992

Father Hudson's Caritas

(formerly Father Hudson's Society)

Report and financial statements
For the year ended 31 March 2025



Father Hudson's Caritas (formerly Father Hudson's Society)

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Father Hudson's Caritas (formerly Father Hudson's Society)

Reference and administrative information

For the year ended 31 March 2025

Company number 01653388
Country of incorporation United Kingdom

Charity number 512992
Country of registration England & Wales

Registered office and operational address St George's House
Gerards Way
Coleshill
BIRMINGHAM
B46 3FG

President Most Rev. Bernard Longley

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Fionnuala Hegarty	Chair	4
Sir Peter Fahy	Vice Chair	3
Anne Plummer	Retired on 18/06/24	3,4
Gail Brown		1
Julia Fitzsimons		2,4
Rev. Michael Gamble		2
Rev. Kevin Kavanagh		3
Peter Deeley		1
Jessica Moore		2
Alan Hagan		1,4
Brendan Clifford		2
David Craig		1
Jane Wilton		3
Julia Greensall		2

1. Member of Finance, Land and Support Services sub-committee
2. Member of Adult Care sub-committee
3. Member of Children and Families sub-committee
4. Member of Monitoring and Review sub-committee

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For the year ended 31 March 2025

Key management personnel	Joanne Watters	Company Secretary/ Chief Executive (from 1 st June 2024)
	Andy Quinn	Chief Executive (until 31 st May 2024)
	Noel Stubbs	Financial Controller
	Kevin Hateley	Head of Fundraising, Communications and Marketing
	Joanne Walthew	Head of Fostering & Schools Family Support
	Hardeep Brayna	Head of Human Resources
	Shari Brown	Head of Community Projects
	Edward Brown	Head of Adult Care
Bankers	Lloyds Bank plc 3 Maple Walk Chelmsley Wood B37 5TS	
Solicitors	Gateley Legal One Eleven Edmund Street BIRMINGHAM B3 2HJ	
Investment advisors	Evelyn Partners 3 rd Floor, 9 Colmore Row BIRMINGHAM B3 2BJ Until 18 th March 2025	BRI Wealth Management plc Elm Court, Meriden Business Park MERIDEN CV5 9RL From 18 th March 2025
Property advisors	ehB Reeves Somerset House Clarendon Place Leamington Spa CV32 5QN	
	Howkins & Harrison 7 – 11 Albert Street Rugby CV21 2RX	
Auditor	Sayer Vincent LLP Chartered Accountants and Statutory Auditor 110 Golden Lane LONDON EC1Y 0TG	

Father Hudson's Caritas (formerly Father Hudson's Society)

Trustees' annual report

For the year ended 31 March 2025

The Trustees present their report and financial statements for the year ended 31 March 2025. The Reference and Administrative details on pages 1 and 2 form part of this report.

The statements appear in the format required by the Statement of Recommended Practice, Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with FRS102. The report and statements also comply with the Companies Act 2006 as Father Hudson's was incorporated by guarantee on 22 July 1982, to continue the work started by Father Hudson at the beginning of the 20th Century. It was established under a memorandum of association which established the objects and powers of the organisation and is governed under its articles of association. The Trustees' annual report meets the requirements of a directors' report as required by company law.

The name of the company and the charity was changed to Father Hudson's Caritas (formerly Father Hudson's Society) on 02 October 2024.

Review of planned activities and principal achievements for the year

Objectives and activities

Father Hudson's Caritas (formerly Father Hudson's Society) (referred to as FHC for the remainder of the report) main objectives include: the relief of financial hardship and suffering, relief of sickness and preservation of health, and the advancement and the promotion of the support, relief and care of children and young people without families able to care for them, or who are in trouble or at risk, elderly people and their carers, people with disabilities, and individuals, families, communities and groups who are in need.

FHC works across 5 themes: **Older People, Children and Families, Homelessness, Refugees, Asylum Seekers and Migrants, and Disability.**

The Trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work within the last twelve months. The Trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

Public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

The objects are met through a variety of activities which are summarised below. Each activity, the beneficiaries and the public benefit are discussed in greater detail further in the report.

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Adult Care

- St Joseph's Home for older people and those with dementia
- St Catherine's Bungalows for adults with multiple disabilities
- St Catherine's Day Services for adults with multiple disabilities
- Domiciliary Care Services and supported living services for adults with learning disabilities

Children and Families

- New Routes – a registered fostering agency
- Family Support projects based in school communities
- Origins – a service to former child residents and adopted adults and birth families (a registered Adoption Support Agency)

Community Projects

Within FHC Brushstrokes Community Project – supporting refugees, asylum seekers and migrants

- Young at Heart Project – providing volunteer-led social activities for older people
- Tabor Living – accommodation and support for adults experiencing or at risk of homelessness
- Nicolas Barre House – accommodation for male refugees and migrants
- Fatima House – accommodation for women in need of protection
- Sophia House – accommodation for female refugees and migrants

Supporting other Charities & projects

- Hope Community Project – a registered charity serving the Heath Town area of Wolverhampton
- Maryvale Community Project – a registered charity providing services to older people and adults who have disabilities
- St Chad's Sanctuary – a registered CIO providing support to asylum seekers and refugees in Central Birmingham

Objectives and Strategies

Each year all FHC services set their objectives in line with the Board's strategic plan. In preparation for 2024–25 the Board set the future direction based upon:

- The previous 3-year development plan which was reviewed and updated in 2024
- A set of Board Strategy meetings in the last quarter of 2023 and the first quarter of 2024 that will continue in 2024 and be completed by the final quarter of 2024 for the financial year 2025–26
- What the Annual budgeting process regarding predicted income and expenditure, and prudent use of assets indicates can be achieved each year
- From September 2024 the Board began preparations for the creation of a new 3-year rolling Strategy. The final Strategy document was completed in March 2025 in preparation for the 2025 – 26 financial year.

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The activities of Father Hudson's are undertaken by dedicated full and part-time staff, supported by volunteers who give their time freely as committee members, advisors, "panel members", service/project support and fundraisers. To all the staff and volunteers, the Trustees express their deep gratitude and acknowledge the importance of such valuable support.

Adult Care

The Adult Care work of Father Hudson's is focused on three areas of activity: care for people with complex learning and physical disabilities, care for older people including those with dementia, and care for people with moderate learning disabilities. It supports people to lead lives which are fulfilling and meaningful. Last year the Adult Care department had a turnover in excess of £6.7 million. Care is commissioned and funded by local authorities, ICBs or is privately funded in some instances as at St. Joseph's. The work it does is challenging yet rewarding, the needs it meets diverse.

There has continued to be a period of stability in terms of the operational structure and service delivery. There continues to be a strong leadership structure in place and a continued focus to ensure that there are opportunities for career development within the department. There is a well-established quality framework to ensure high quality care is delivered. Care planning and recording software is being introduced throughout the department as the services move towards digital record keeping.

Three of the Adult Care services are regulated by the Care Quality Commission. CQC have introduced a new single assessment framework within the last 18 months. Whilst the commission is going through a period of change they are working to reestablish a routine regime of inspections. However, CQC have not carried out inspections of the regulated services of FHC) during this year.

St Joseph's Care Home is currently rated "Good" by CQC following an inspection by CQC in March 2023.

St Catherine's Bungalows is currently rated "Good" by CQC following an inspection by CQC in January 2022.

FHC DCC (domiciliary care and supported living service) is currently rated "Good" by CQC following an inspection in November 2020.

The Head of Adult Care continues to invest time developing the leadership in the services to ensure positive, person-centred outcomes for those using the services. The three regulated services also benefit from input from Warwickshire County Council's quality assurance teams carrying out Quality Assurance Visits and engaging with services through quarterly provider returns.

The Day Service is supported by Birmingham City Council's quality assurance framework.

In terms of occupancy at St Joseph's the year has been marked with a period of stability with average occupancy reaching 53.

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This department continues to provide high quality, safe and person-centred care and support for all those the department serves.

St. Joseph's

St. Joseph's is a 59 bed care home, caring for older, frail people the majority of whom have varying degrees and types of dementia. The aim of the home is to provide nurturing, stimulating and compassionate care, through a variety of interventions and activities which aim to encourage people to participate in and enjoy fulfilling, worthwhile activities with friends, companions and their families. St. Joseph's is a home for life and strives to be a place of nurturing, compassion and homeliness.

The home is regulated and inspected by the Care Quality Commission.

St Catherine's Bungalows

16 people live in three bungalows. They each have complex care and support requirements demanding a range of specialist interventions. Those living at the bungalows are encouraged and enabled to join in with as many opportunities as possible. Support staff believe strongly that a person's disability should not prevent them from living a fulfilling life and the staff team have real commitment to the ethos of supporting residents to live life to its fullest. Ordinarily, all residents enjoy annual holidays, short breaks and active social lives. The work of the bungalows is supported by residents' families who are encouraged to take part in all aspects of care planning where possible.

The bungalows are regulated and inspected by the Care Quality Commission.

Coleshill Day Services

22 people attend the day service daily. They travel from Warwickshire, Birmingham and Solihull to take part in activities aimed at maximising their potential to join in with daily living tasks, to make new friends and have fun. Access to the wider community provides opportunities for people to develop their skills for independence and enjoy being out and about.

It is a service that also provides valuable and much needed respite on a day-to-day basis for the families and carers.

Domiciliary Care/Supported Living

15 tenants are supported by the Charity in housing it owns, additionally one client is supported in his own home. The service is commissioned and funded by the Local Authority or ICBs. Care and support are designed to develop the necessary skills to live as independently as possible. Interventions aim to support tenants in their own flats and in accessing community resources. This involves managing significant risks for some individuals in order for them to further their personal ambitions.

Independence develops through greater skill levels, risk management and confidence building. The service is regulated and inspected by the Care Quality Commission.

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The work of the department is built on the dedication, compassion and loyalty of its many carers, support staff and managers. The reputation of the Charity relies on them and their devotion to the values and vision it holds. Father Hudson's is grateful to its teams of staff who work conscientiously to support the work it does.

Departmental Aims for Adult Care in 2025/26

- To be compliant with Care Quality Commission's Standards
- To comply with Local Authority and NHS Contractual Requirements
- To meet budgetary targets and achieve a balanced budget
- To develop services in line with the needs and aspirations of service users
- To reflect the Catholic ethos of the Charity, alongside the organisational values (including being inclusive, respectful and challenging injustice).

Children and Families Services

The Children and families service provides three services: Origins, New Routes Fostering and the Family Support School's project.

The Origins Service (including Post Adoption Support) provides care to adults who were cared for by Father Hudson's previously. In its capacity as a registered Adoption Support Agency, the Origins Service focuses mainly on providing care to families who have adopted through Father Hudson's.

The Fostering Service provides loving and stable homes for children and young people aged between 0 – 18 years.

The Family Support Schools Project provides a holistic service to children, the parents and the school to improve the child's attendance, educational success and emotional wellbeing. At the end of the year the service was being provided to 17 schools across the Archdiocese reaching out to faith schools and non-faith schools.

New Routes Fostering

New Routes Fostering was established in 1992 and provides loving and stable homes for children and young people, both on a short-term and long-term basis.

The service is registered with and inspected by OFSTED. The last Inspection was undertaken in August 2024 and was awarded Good in all areas.

During the year of April 2024 – March 2025, we cared for 25 children and young people in total and were successful in re-habilitating 2 siblings back to their birth family. We recruited one new carer household during this year. Foster carers come from 'all walks of life' and provide a positive experience of family life offering children security and stability.

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New Routes Fostering is committed to providing ongoing training and development, along with regular support and supervision to carers to achieve positive outcomes for children. We work alongside a Psychotherapist and adopt therapeutic and trauma informed approaches and are working towards becoming a therapeutic fostering agency.

The key objectives and developments for the Fostering Service:

- To expand the service and recruit and approve more foster carers
- To continue to provide excellent support systems and monitor the progress of each child placed to ensure that they reach their full potential in all areas of their life.
- To continue to adapt the service in order to respond to and meet the needs of vulnerable children.
- Implement legislative changes, as and when required and in accordance with the Fostering Service Regulations, National Minimum Standards 2011 and Safeguarding and Child Protection legislation.

Achievements

Ofsted Inspection: We were awarded Good in all areas following an inspection August 2024.

Therapeutic Input: The majority of carers, staff and panel members have received therapeutic training.

West Midlands Tender: We continue to be part of the West Midlands Framework.

Panel: We have recruited a new panel member who comes with a wealth of experience.

Plans for the Fostering service for 2025– 2026

- New Routes will continue to review service provision and work to its core objectives of placing children and young people with families in order to provide a positive experience of family life.
- New Routes is committed to the protection and safeguarding of all children within the service.
- New Routes will continue to recognise the achievements of the children and young people and foster carers and celebrate their achievements and milestones.

Origins Service

The Origins service provides support after adoption and support after care for those who have been impacted by childhood separation from their family of origin. The separation may have been through adoption or through being in care.

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Origins, in its "support after adoption" services, recognises there can be a lifelong impact for all those connected to an adoption. Its adoption support work is regulated by Ofsted as Father Hudson's

Adoption Support Agency and is registered with Ofsted and inspected by them.

The following adoption support services are provided for adults:

- Information from the adoption records can be provided to all adults whose adoption was arranged by Father Hudson's. A portfolio is provided of information from the records which is shared by a social worker experienced in adoption.
- Intermediary (tracing & making contact) services provided by the agency are not restricted to adults connected to adoptions arranged by Father Hudson's. Birth relatives as well as adopted adults and their descendants or other relatives can apply for intermediary services under the law in England & Wales.
- If the agency did not arrange the adoption the agency has to try and identify any agency that may still have records of the adoption. However, even if no records are located, relatives can still be successfully traced. Due to the additional work involved in such cases a higher fee is charged.
- Once a relative is traced and contacted, advice and support is offered to both parties, as contact is established and progresses.

Origins, in its "support after care" services understands the importance of being able to find out information about one's origins and about the period of time spent in care, so it provides an Origins Service to those who previously stayed in the various Catholic homes it was connected with, including those connected to former child migration schemes. It also recognises the importance of people's family history and so it can also help with providing family history information from the childcare records when the person formerly in care is deceased.

Sometimes, those formerly in the homes connected with Father Hudson's wish to visit where their former home was, and so those who would like to arrange a visit to our Coleshill base are welcomed. Assistance can also be given in tracing relatives and reconnecting with family members.

Key Objectives for Origins

As an Adoption Support Agency, to provide birth records counselling and access to information from adoption records for adults whose adoptions were arranged by Father Hudson's and also to provide intermediary services for anyone connected with an adoption who is legally entitled to such a service. To provide services mainly in relation to accessing information from our records of those formerly in children's homes connected to Father Hudson's or those whose migration records we hold.

Key Achievements

- The Origins Service has been proactive in applying for funding to enable individuals to access our intermediary services.
- Origins has been actively involved in the Improving Adoption Services for Adults (IASA) project in partnership with the University of East Anglia, particularly in connection with updating practice guidance.
- Origins, in its adoption support work, has been judged Outstanding for the fifth consecutive time, in its last inspection in 2024.

Key Plans for Origins in 2025–2026

- The Origins Service will continue to offer a professional service for adults previously in Father Hudson's Children's Homes, and for adults adopted via Father Hudson's, their birth families and immediate families.
- The Origins Service will continue to be extended to adults affected by any adoption within the UK.
- The Origins Service will continue to comply with current legislation, regulations and practice guidance, and actively influences best practice standards.

Schools' Family Support Project

Empowering children, young people and their families.

Our Family Support workers are committed to delivering high quality Early Help interventions to vulnerable children, young people and their families. These interventions are child-centred, inclusive, and evidence-informed. Our approach is based on partnership working, early identification, and supporting families to build resilience and sustainable solutions, which align with statutory guidance (e.g. *Working Together to Safeguard Children*) and reflect best practice.

Our aim is to ensure we intervene at the earliest opportunity, give timely well planned short term & long-term support, work collaboratively to improve outcomes for children and to prevent escalation of needs. Enabling them to be the very best they can be!

The list is endless of what presenting issues we deal with among children and their families, however these are the most common indicators that we see: poor mental health, anxiety, low self-esteem, challenging behaviours, parental separation, bereavement, Domestic abuse, SEN needs, poor attendance, neglect, bullying issues, friendships, CSE, CCE, Healthy relationships, debt, poverty, housing issues, translation, and support with applying for benefits.

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The team consists of a project team manager, a senior family support worker and 6 family support workers. We currently operate in 17 Catholic schools, across the Archdiocese of Birmingham, 2 of them in a high school and the rest of them in Primary schools, based in Stoke-on-Trent/Newcastle Under Lyme, Birmingham and Banbury.

Casework figures

Open cases of individual Family Support	181
Non-Case work/drop in contact	686

Achievements

In April 2024 we were successful in bidding for the Glasspool Fund, which has given the Family Support service a yearly donation (for the next three years) of over £20,000 to spend on various items. The three 'programme outcomes of Glasspool are: 'improve financial position', 'have a more settled home' and 'are more able to manage their lives.' This fund has been invaluable to the Family Support service and has enabled them to immediately purchase items such as essential white goods, essential clothing, emergency food, essential travel, furniture, skips, security devices, flooring, emergency accommodation and housing repairs.

Since September 2024, the Family Support team have been working together to develop ideas to fundraise as a team in each of their areas, to enable them to organise activities, day trips, picnics, summer activity packs, social events and much more for the school Summer holidays 2025. For some of our children school holidays are filled with dread, as this is their only means of socialising and having a warm cooked meal every day. As a team we wanted to make sure that *all* children look forward to the school holidays and have the opportunity to make memories and to experience different social activities that they wouldn't normally be able to do. So far, a half marathon has been completed by the team manager, raising almost £2000. A planned 'walking in their shoes' 5k walk is due to take place in May, a challenge of 3000 push-ups in May and a further running challenge of 100 kilometers in June. This showing the Family Support commitment, dedication and passion to enriching children's lives.

Key objectives for 2025–2026

- To continue to build relationships with the Diocesan Education Service (DES) in order to promote our service in schools and to increase school contracts.
- To continue to work together as a team and with the fundraising team to raise funds for our structured summer holiday events/activities and to raise awareness of our Charity.
- To continue to raise awareness of our Family Support Service in schools and developing new models of Family Support to embrace the changes within the Birmingham Archdiocese.

FHC – Community Projects

FHC works in collaboration with partners and local communities to reach out and support those in need. Some projects are delivered directly under our charity and others are delivered by smaller charities whom we support. We assist those in poverty through the provision of food and practical items, those who are experiencing homelessness through accommodation, those who are lonely through social activities, and we empower people through support, information, advice and skills learning to improve their lives. FHC Community Projects prioritise services for the most vulnerable, working across the themes of homelessness, migration and older people. Our Catholic ethos is at the core of this work – ensuring human dignity, tackling social injustice, helping the poor and standing in solidarity with others.

During 2024/25 we continued to support three independent local charities: Hope Community Project, St Chad's Sanctuary and Maryvale Community Project. We assist with recruitment, payroll, HR, management, governance, funding, finance and policy support.

Refugees, Asylum Seekers and Migrants

A priority area has continued to be providing services, support and accommodation for refugees, asylum seekers and migrants.

Brushstrokes Community Project

Brushstrokes, which celebrated its 25th Anniversary in 2024, is a project of FHC and a partnership with the Infant Jesus Sisters, the parish of St Philip Neri and the sisters of Our Lady of Charity of the Good Shepherd. Based in a community support hub in Smethwick, it covers Sandwell, West Birmingham and surrounding areas.

The team of 32 staff and 82 volunteers provide specialist advice, destitution and homelessness support, and a busy schedule of social activities supporting asylum seekers, refugees, migrants and the local community.

Achievements in 2024/25 are best summarised by the outcomes below:

- Foodbank Clients – 5,992
- Non-food Resources, Clients Supported – 3,626
- Community Café Meals Served – 2,168
- New Clients – 4,771
- Client Languages – 58
- ESOL, OET and IELTS Student Sessions – 2,479
- Clients Supported into Employment – 82
- Foodbank Beneficiaries – 15,854
- Existing Clients – 2,676
- Client Nationalities – 122

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Objectives for 2025/26:

- Consolidate and streamline current services to a more agile model.
- Work with the Local Authority, West Midlands Combined Authority and Department for Housing, Communities and Local Government to increase community cohesion in Sandwell through enhanced activity programmes.
- Further develop our UASC (Unaccompanied Asylum-Seeking Children), NRPF (No Recourse to Public Funds) and expert immigration support.

Nicolas Barre House

Nicolas Barre House was opened in October 2023 in partnership with Newman Parish in Walsall/Wolverhampton as a refugee accommodation project. The house has been consistently full, providing affordable accommodation for 5 single male refugees for up to 12 months. Through the provision of housing, integration and employment support, coordinated by Brushstrokes' Housing and Resettlement Officer, refugee residents are helped to secure employment and permanent

accommodation. Volunteer befrienders from the Parish regularly meet the residents, helping them feel a part of parish life and the local community.

Sophia House

Sophia House is also a refugee accommodation project. Delivered in partnership with the Sisters of Our Lady of Charity of the Good Shepherd and St Brigid's Parish, Sophia House offers safe accommodation in South Birmingham for up to 4 female refugees or migrants. Brushstrokes' Housing and Resettlement Officer provides advice and support to help residents move into independent tenancies and employment.

Homelessness

During 2024/25, responding to homelessness has continued to be a priority area for FHC Community Projects.

Tabor Living

Tabor Living provides a safe environment for individuals experiencing homelessness and supports them to rebuild their lives. Operating from its new home at St Catherine of Siena Church, Tabor Living offers holistic support, including help with CVs, appointments, retraining, and access to stable accommodation with affordable rent for those in work.

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Achievements in 2024/25:

- Supported 58 individuals out of homelessness into independent accommodation, each receiving intensive casework support.
- There are 9 staff and over 60 volunteers playing a crucial role in service delivery.
- Renovated the upstairs communal room and downstairs bathroom, thereby enhancing the living environment.
- Accommodated a refugee family in the cottage, offering them a stable and supportive home.
- Partnered with construction companies to assist guests into employment.

Objectives for 2025/26:

- Increase awareness of Tabor Living across Birmingham through improved marketing efforts.
- Expand the volunteer programme, aiming for weekend volunteer-led delivery.
- Deepen partnerships with the church, Order of Malta and other community groups for collaborative service delivery.

Fatima House

Fatima House in central Birmingham operates as part of FHC and is a collaborative project with the Columban Missionaries, a local parish, the St Vincent de Paul Society, and the Archdiocese of Birmingham. The Columban Missionaries lead on the day-to-day operations of the project including supporting the women at the house and providing volunteers. FHC assists with governance, building and financial management, policy and fundraising.

The project supported 13 female residents in 2024/25, who were destitute asylum seekers or women needing protection. As well as accommodation, residents can access wellbeing activities, reviews of their immigration cases and access to large communal areas and an IT suite.

Older People in the community

Our flagship older people's community project is Young at Heart in North Staffordshire.

Young at Heart

Young at Heart reaches out to support isolated and lonely older people, providing social activities in Stoke and Newcastle under Lyme. It follows a volunteer led model. There are over 85 active volunteers, 28 of whom are new recruits. 600 older people are registered with the 14 Young at Heart groups.

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Achievements in 2024/25:

- We achieved the Gold Standard for Volunteering with VAST (Voluntary Action Stoke on Trent), enabling us to improve the way we work with volunteers.
- 7 new groups were established, including 3 successful partnership groups.
- All the groups have had significant growth in numbers.

Objectives for 2025/26:

- Maintain the quality of provision and natural growth within groups.
- Apply for Lottery and other funding to both continue and expand provision.
- Broaden reach into Intergenerational work.

Caritas Development – support and capacity building for parishes and schools

As part of our commitment to Catholic Social Teaching and working across the Archdiocese of Birmingham, a new appointment was made in 2024/25 to coordinate and encourage Caritas

Development. This lead role within FHC Community Projects provides capacity building and development support for social action across Catholic parishes, groups and schools.

The post holder facilitates the Diocesan Caritas Steering Group, which brings together Archdiocese partners concerned with promoting peace, justice and social action. Working with the Head of

Community Projects, she also provides a capacity building role to partner charities supported by FHC, namely Hope Community Project, St Chad's Sanctuary, and Maryvale Community Project, and she is a FHC trustee representative to Heart of Tamworth.

Fundraising, Communications and Marketing

As a department we have continued to work closely with the projects and services across our organisation to secure additional income, assist with their communication and marketing needs.

Trustees' annual report

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Schools

Our work with schools continues to increase. Not only in terms of fundraising but raising awareness of our work.

Schools fundraising raised £75k in the year. We have visited over 160 schools within the Archdiocese during the year, delivering 140 Good Shepherd assemblies within primary schools, recruited our first group of School Ambassadors, attended the school leaders conference, and delivered a live broadcast to an audience of over ninety thousand.

The Diocesan Education Service are moving forward with their plans to create four super multi-academies. In response we have been collaborating with school leaders to maximise the opportunities that this will create.

A major highlight of the year was our Reverse Advent Appeal, which ran for two months in the lead up to Christmas. We received over 104,000 thousand items of toiletries, which was amazing and helped so many families and individuals.

Corporate

Progress continues to be made in this area. This has brought in income for our Tabor Living project, our Disability Day Services and Brushstrokes.

During the last year we continued to secure corporate donations in support of appeals for food, clothing, and toiletries, which has proven to be invaluable as the urgent need for these items has risen through the year.

We continue to attend various networking events to develop our corporate links.

We secured an excellent partnership with a Midland's brewery, who supplied over £20k worth of Christmas presents which were distributed by our Family Support Team. This should continue next year. We relaunched our Annual Fundraising Ball, the 116th and this was well supported by our corporate supporters.

Parishes

We have worked hard to further develop links with Parishes, across the archdiocese and this has been very well received. The annual parish collection which took place in September, raised £50k, which

was a new record. The newly appointed Caritas Development Lead primarily works with parishes, encouraging more social action.

We are in the process of recruiting several voluntary parish representatives.

A number of local parishes supported our Christmas appeal, donating food, presents and toiletries.

Trust and Statutory Fundraising

The past year has proven to be difficult as many Trusts and Foundations have reduced the amount of grant awards being made, whilst at the same time reducing the size of such awards. Our Trusts and Grants fundraising officer has however, still managed to secure valuable funding for our community projects.

We have donor pipelines in place and are hopeful that by Summer 2025 things become a little easier.

Communications and Marketing

The department was heavily involved in our name change, which took place in the Autumn.

We continue to see further growth in our social media channels. This is key when looking to raise awareness and attract potential donors. We continue to produce short films, promoting and supporting different areas of the organisation, something that is becoming more important in getting our message heard.

The department works well with our services and projects and regularly runs targeted campaigns, for Fostering and volunteer recruitment whilst working regularly with St. Catherines Bungalows regarding recruitment and St. Josephs Care Home in attracting new residents.

The new website has certainly had a positive effect, as it is attracting more interest, interaction, and a higher number of online donations.

FHC is registered with the Fundraising Regulator and is committed to fundraising in accordance with the Code of Fundraising Practice.

Financial review

Financial Results for the year are shown in the Statement of Financial Activities (SoFA).

The SOFA shows that a high proportion of the charity's income is in the form of fees towards the cost of services. Such fees are charged for provision of residential and day care and fostering services. They are paid by local and health authorities and in the case of residential care may be partially or fully paid by private individuals. The fees received for such services do not cover the full cost of provision of the services. The shortfall is met from voluntary income and reserves.

Projects (Origins services, Community based projects and Community Housing, Schools Family Support) are supported from FHC fundraising efforts and investment income. In addition, Origins receives a small amount of private fees from private clients for intermediary services and our Community Housing receives rental income through short-term assured tenancies.

Staff costs are by far the biggest item of expenditure for the charity. FHC strives to give residents, clients and service users the highest standard of service and care and relies on the hard work and dedication of its staff for that. It operates in a very competitive environment for staff and therefore offers staff competitive rates of pay and fair leave and sickness benefits. FHC also offers all staff membership of a pension scheme. All staff undergo a formal induction programme, have regular supervision and staff meetings, and have access to an internal staff intranet 'Hudson's Together'.

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Inflation is an issue for FHC with major costs on gas, electricity, water and food continuing to increase. Local Authorities, which are under financial constraints are not generally offering increases in fees in line with headline inflation, and certainly not in line with the specific inflation incurred with social care projects. FHC are in continual negotiations with social care funders to improve this situation and increase income. Whilst FHC continues to address operating deficits, the present economic climate makes further progress difficult, particularly with the recent increases in the National Living Wage rates and employer's national insurance.

FHC has centralised administration functions covering accounting and cash and investments, personnel management, fundraising and estates management.

The SOFA shows net expenditure of £605,802 (2024: net expenditure £213,426) before net gains on investments of £10,718 (2024: gains £295,756). The Charity's quoted investments are shown at their market value on 31 March 2025 and are held for the long term to generate income to support the mission of the Charity and it is not the intention of Father Hudson's to liquidate them to any significant extent in the short term. Note 18 gives full details of the movements in the assets and liabilities of the Charity's pension scheme, in accordance with the disclosure requirements of FRS102. The nature of the assets held by the scheme and the liabilities of the scheme can lead to volatile results. The Scheme closed to future accrual on 31 July 2017. After taking account of actuarial gains of £nil (2024: actuarial gains £nil) the SOFA shows a net decrease in funds of £595,084 (2024: net increase £82,330).

F.H.S. Projects Ltd, a wholly owned subsidiary company, formed to undertake building development and trading activities, was dormant throughout the year. It has no employees, and the directors receive no remuneration. Its existence continues to be kept under review.

Reserves and Reserves Policy

The Trustees of Father Hudson's have established a reserves policy which reflects the long-term nature of much of the work of the Charity. Father Hudson's provides residential care to vulnerable adults, most of whom would expect to stay in the Charity's care for the rest of their lives. Additionally, Father Hudson's has a long history of residential care to children and young adults, and of adoption services. This history carries with it an obligation, both legal and moral, to assist those who were in our care, or were adopted, their birth families and adopters to explore their past, learn reasons why decisions were made and increasingly bring parted relatives together. Adoption records must now be kept for a minimum of 100 years and there is an obligation on Father Hudson's to offer a post adoption service to those involved in the adoption process throughout their lives.

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The reserves of Father Hudson's are made up of five types of funds:

- Expendable endowment funds.
- Restricted Funds.
- Designated Funds.
- Free reserves.
- Pension Reserve/(Deficit)

The total reserves as at 31 March 2025 were £11,353,070, of which £1,921,999 were restricted and not available for general purposes and £2,008,033 were designated.

Expendable Endowment

Expendable endowment funds comprise the value of lands in Birmingham and Coleshill purchased by Father Hudson for the charitable objects of the Charity. When such lands are disposed of, the net proceeds are also held in expendable endowment. Expendable endowment funds are held as capital funds but may be expended at the discretion of the Trustees. The income from the endowments is used to support and develop the activities of the Charity.

Restricted Funds

Restricted funds comprise grants or donations made to FHC for specific purposes. Such funds usually have to be accounted for in detail to the funder and are not available to be spent on anything other than the donor's intention. Restricted funds include donations towards the capital cost of certain assets purchased by the Charity. Such funds are transferred to free funds at the same rate as the depreciation on the associated asset.

Designated Funds

Designated funds are funds set aside by the Trustees for specific purposes, or because such funds are unrealised or not capable of being realised in the short term. The property fund is the capital value of property and fixtures held for charitable use by Father Hudson's outside of the endowment fund, and as such is not available for general use. The fair value reserve represents the unrealised revaluation gains on the Charity's investments and being unrealised is unavailable for general use.

Free Reserves

Free Reserves are those funds available to meet the day to day needs of the Charity's work. The Trustees have decided that given the long-term commitments in the Charity's work, the fragility of external funding for some of its projects and the uncertainty of voluntary income and legacies, free reserves should be held for not less than 3 and not more than 6 months expenditure. At the balance sheet date free reserves amounted to £245,541, equivalent to 0.3 months unrestricted expenditure.

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The trustees have adopted a strategic recovery plan to achieve a balanced budget within the 3 year period ending 31 March 2028. The focus of the plan is increasing fee income in the St Joseph's care home following the reopening of the fourth wing and increasing St Catherine's bungalows income through renegotiation of client fees. However unencumbered reserves, for this purpose defined as the sum of the expendable endowment and free reserves amount to £6,339,368 which equates to 8.4 months unrestricted expenditure.

Pension Reserve

The pension reserve/(deficit) represents the surplus/(shortfall) in funding of the Charity's Pension Scheme as calculated annually by the scheme actuary in line with the requirements of Reporting Standard FRS102. The valuation is a snapshot on a particular day and can vary significantly from year to year and is sensitive to relatively small changes in interest and discount rates.

At the year end 31 March 2025, the Charity's defined benefit pension scheme was valued for accounting purposes as an asset with a value of £452,000. The Charity follows accounting standard FRS102. By virtue of this accounting standard, an entity should recognise an asset in a defined benefit pension scheme only to the extent that it is able to recover the surplus either through reduced contributions in the future or through refunds from the Scheme. Any potential reduction in contributions to the Scheme is not likely until the next triennial valuation as at 01 August 2025 and no refund of contributions can be considered until the Scheme is wound up. As such the valuation of the Scheme asset has been capped at £nil.

Going Concern

After reviewing the Charity's budgets and projections, the Trustees have a reasonable expectation that FHC has adequate resources to continue in operational existence for the foreseeable future. FHC therefore continues to adopt the going concern basis in preparing the financial statements.

Investments

FHC has an investment portfolio, the income from which is used to support the work and the administration of the Charity. The fund is invested in quoted shares, fixed interest gilts and bonds rated A or higher, property funds and cash. The investment objectives are for a secure level of income together with some capital appreciation in order to maintain the real value of the fund. BRI Wealth Management were appointed in the place of Evelyn Partners Investment Management LLP in March 2025 to manage the portfolio on a discretionary basis. The Trustees have developed a social, environmental and ethical policy for the portfolio. Any investments which do not comply with the policy are divested as market conditions allow.

The portfolio is held for the long term, and the Trustees believe that the structure of the portfolio is broadly in balance with its objectives for the long term.

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Until 31 March 2025 the investment managers used the MSCI WMA Balanced Index as a guideline against which to assess the performance of the portfolio although they are not required to rigidly adhere to the Index. During the year ended 31 March 2025 the portfolio total return was 0.36% and the Index total decrease was 6.20%. In line with the continuing volatility in global markets during the year, the portfolio returned realised and unrealised gains of £10,718 of which £12,604 were endowment funds and £(1,886) decrease were attributable to general funds.

Objectives 2025/26

- To work with the investment managers to minimise the capital risk within the investment portfolio, whilst maximising the income and growth potential.
- To continue the review of internal controls and governance to ensure application of best practice.
- To continue the review of the cost base of FHC to ensure optimum efficiency in the use of Charity funds.

Structure, Governance and Management

Constitution & Governing Document

FHC is a charitable company limited by guarantee, incorporated on 22 July 1982 and registered as a charity on 15 September 1982, to continue the work started by Father Hudson at the beginning of the 20th Century. It was established under a memorandum of association which established the objects and powers of the organisation and is governed under its articles of association. Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2025 was 13 (2024: 14). The directors at the date of this report are set out on page 1.

Recruitment, Appointment and Training of Trustees

Nominations for Trustees have been made by existing Trustees and other supporters of the Charity. FHC has also successfully advertised for Trustees to replace retiring Trustees. Appointments are made by the Board with the approval of the President in line with identified skills gaps in the existing Board or through retirement. New Trustees undergo a formal induction, managed by the Chief Executive, into their responsibilities, the varied activities and the ethos of the Charity. Professional advice is made available to the Trustees at all times and appropriate trustee training is provided.

Organisational Structure

The Board of Trustees has established sub-committees to examine areas of work in more detail and to advise the Executive and report to the full Board. Occasionally the Board delegates specific issues and decisions to Sub-committees when deemed appropriate.

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The Board of Trustees sets the strategic direction of FHC and approves annual budgets. Implementation and day to day management is delegated to the Chief Executive Officer and through them to the Senior Management Team.

The Board constantly reviews its governance structure to ensure that it complies with best practice and is committed to achieving compliance with the Good Governance Code.

Organisational Values and Equality, Diversity and Inclusion

FHC has 7 organisational values: We are **Compassionate**, we **Challenge Injustice**, we are **Inclusive**, we are **Respectful**, we are **Collaborative**, we **work with People's Strengths** and we **Seek Excellence**.

These values are embedded across the Charity and through service delivery. They play a crucial role in staff and volunteer recruitment processes, inductions, training, supervision, policies and procedures. Earlier in 2024 an organisational wide staff survey resulted in a 60% response rate. The majority of responses replied they were aware of the organisational values. During 2024/25 the Senior Management Team have been analysing and responding to the survey including promoting staff benefits, wellbeing support, management training for all staff and improved signage and internal communications.

The Equality, Diversity and Inclusion staff consultative group meet quarterly; membership of the group is widely publicised and is held online so staff across all sites would be able to attend. Areas discussed during 2024/25 include the EDI Policy, fundraising events and the staff survey. Employee EDI data is monitored by HR and the Senior Management Team and included in sub-committee reports. EDI is discussed as an agenda item in managers meetings, team meetings and supervisions.

FHC continues to prioritise service user voice, with feedback from residents, clients and relatives within each service/project using a number of different formats. As well as being included in sub-committee reports, this information has aided the formulation of the new 3-year rolling Strategy.

Employees and volunteers have opportunities to collaborate, feed in ideas, question and comment at FHC, in supervision, managers meetings, team meetings and through the open-door policies of managers at all levels. Staff and volunteers fed into the new 3-year rolling Strategy through their managers, team meetings and various local feedback sessions.

The Charity's three central Support Services provide support across FHC – Human Resources, Finance and Payroll, Marketing, Communications and Fundraising. Employees have access to this support when and where needed. This includes all staff now have access to: a FHC email address, the 'Hudson's Together' intranet, People HR database and electronic payslips. Through a new Digital Transformation Plan, access to information, data and communications will continue to improve. Employees and volunteers can access IT support through the FHC IT Support Officer.

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The Charity does not discriminate against any person based on their protective characteristics including sexuality, gender, age, ethnicity, religion and disability. This includes services, employment and volunteering. This includes not discriminating against a person with a disability for a reason that relates to their disability or treat them less favourably than a non-disabled person during recruitment.

The Charity remains committed to conducting individual risk assessments for every employee with a disability in order to identify any reasonable adjustments it needs to make in the workplace, or job, in order for the person to contribute fully to the work of the charity.

Relationships with related parties and other charities

FHC owns 100% of the issued share capital of F.H.S. Projects Ltd, a company registered in England and Wales no. 3720516, whose main activity is the development of property for use by the Charity. All profits within F.H.S. Projects Ltd are donated to FHC under Gift Aid. The company is currently dormant and so consolidated financial statements have not been prepared.

In 2009 the Trustees transferred adoption work to a new independent non-denominational Charity, Family Society – Adoption Focus. This is a completely independent and separate charity. Family Society – Adoption Focus undertakes some adoption support work on behalf of FHC.

FHC work closely with, whilst remaining independent of, the Catholic Archdiocese of Birmingham. FHC also has close relationships with a number of religious orders, groups and faith-based charities with whom it collaborates in the delivery of services in Community based projects. In each case there is a written collaboration agreement.

Governance and Internal Controls

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of FHC and to enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of FHC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- A strategic plan and an annual budget approved by the Trustees.
- Regular consideration by the Trustees of the financial results, variances from budgets, non-financial performance indicators and benchmarking reviews.
- Delegation of authority, segregation of duties and formal supervision structures.

Review of Strategic Management 2024/25

Risk assessment review 2024 – 2025 and Management of risk 2025–2026

The Charity has continued to be driven by the mission of Father Hudson and to respond to the needs of the vulnerable and marginalised. FHC provide services and projects to help people to lead fulfilled lives including older people, people with disabilities, children and families, individuals experiencing homelessness, refugees, asylum seekers and migrants.

As a social care and community charity there are a number of risks which will need to be continually monitored linked to supporting vulnerable people, there are also additional risks created in part by the external environment linked to increasing needs, funding and fees not increasing in line with inflation and increasing competition for fundraising.

Risk Review 2024–2025	Risk at start of year	Risk at end of year
<p>Safeguarding children, young people and adults</p> <p>Safeguarding remains a risk area for the Charity due to FHC’s work with adults with care and support needs, children in care, families in vulnerable situations and other vulnerable adults. This is both working with individuals and families in need on a daily basis and provision of 24/7 accommodation and support for regulated and non-regulated services.</p> <p>The FHC Adult Safeguarding Policy has been reviewed and reissued in 2025 and the Child Protection and Safeguarding Policy has been reviewed and reissued in 2024. Formal reviews are every 3 years, with an interim review annually. Staff in regulated services have access to face-to-face safeguarding training, other services have a mixture of face to face and online. The provider of the latter is currently under review for 2025 and is a priority to resolve. The Safeguarding Leads Group meet quarterly to discuss issues, trends and learning, including Designated Safeguarding Leads, two assigned Trustees, the CEO and the Archdiocese Safeguarding Lead. Quarterly safeguarding reports are prepared, and an annual report produced.</p> <p>FHC are proud of the high quality of services they provide. However, it is important to continually review this and always look for ways to improve, especially in regard to care and safeguarding. In regard to particular services, safeguarding at St Catherine’s Bungalows continues to be a focus as part of the review and action plan during 2024/25. This</p>	Moderate	Moderate

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<p>includes actions linked to staff recruitment and training and now forms part of their service development plan. Each Adult Care service and Fostering has a development plan to continually look at ways quality and safeguarding can be improved.</p>		
<p>Financial management – income generation and expenditure control In 2024/25 the Trustees budgeted for an operational loss, using its unrestricted assets, rather than endanger the quality and safety of any service. The Board and Finance, Land and Support services subcommittee have monitored and scrutinised performance against this budget throughout the year. Finance is now also a key report and agenda items for the Adult Care and Children, Families and Communities sub-committees.</p> <p>In September 2024 the Board agreed the development of a new 3-year rolling strategic plan, including a refresh of the vision and mission. In January 2025 the Board held a strategy meeting, with the CEO and Senior Management Team who presented information, evaluation and feedback from stakeholders. The strategy will be launched during the 25/26 year and include the wider financial goal of a break-even budget.</p> <p>From July 2024 the CEO and Senior Management Team led on a new Budget Deficit Working Plan to increase income and control expenditure. The plan includes continuing to challenge Social Care fee income in the areas of disability and older people and we continue to work with Access Social Care (ASC) to tackle this risk. It also includes reviewing existing service contracts for phones, copiers etc. All Service, Project and Senior Managers have fed into this plan and play key roles in delivering the actions. Progress is reported to sub-committees and the Board.</p> <p>Occupancy at St Joseph’s remains a priority, with a refreshed marketing plan for 2024/25 and increased data and monitoring on enquiries and occupancy. Digital marketing for Fostering has also been a focus and has been refreshed.</p> <p>Links with the Archdiocese of Birmingham through the name change to Father Hudson’s Caritas (formerly Father Hudson’s Society) have increased, increasing the awareness of the charity across schools and parishes and increasing the support received. This will continue to develop through a Caritas Development plan in 2025/26. Through this the FHC Fundraising team have refreshed their schools and parish fundraising, digital fundraising and event fundraising to improve unrestricted income. The risk of reducing income for this area will be further reduced in 25/26 through a refreshed focus on regular giving and corporate fundraising.</p>	<p>Moderate</p>	<p>Moderate/ High</p>

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<p>Due to the impact of reduced availability and increased competition of grants and charitable trusts, Community Projects have been reviewed to ensure external restricted funding continues to cover direct delivery costs. This has resulted in a reduction of the number of services and employees at Brushstrokes Community Project, and the continual close monitoring of the community projects funding pipelines and budgets.</p> <p>The Schools Family Support service is closely working with schools and the Diocesan Education service to ensure the funding and model fit the new multi-academy model.</p>		
<p>Staff recruitment and retention</p> <p>As the largest expenditure for the Charity, employees are essential for delivery of all services and activities. FHC's excellent staff are the biggest asset. The recruitment and retention of staff however continues to be a highlighted risk, especially for Care staff. Through a focus by managers and HR to improve recruitment including open days, events, refreshed advertising and use of temp to perm staff, this has improved over the year and the risk has slightly reduced. Further work is needed in 2025/26 to reduce night vacancies and improve recruitment to fixed-term posts in Community Projects and Schools.</p> <p>Staff retention is monitored through monthly data and exit interviews, with trends reviewed and actions. The results of the staff survey resulted in improved internal communications and information on existing staff benefits being made better available including the Employee Assistance Line. Work also continues to ensure all essential roles have cover and succession planning.</p> <p>The risk level has been increased to high by the end of March 2025 due to the Trustees decision to not provide a staff inflationary increase in the 2025/26 budget. Staff salaries continue to be under review.</p>	Moderate	Moderate/ High
<p>Pension Fund liability—movement within the markets has reduced some of the pressure connected with the liabilities and the scale of the requirement of FHC to contribute to the Pension fund. The risk level has been maintained.</p>	Low/ Moderate	Low/ Moderate
<p>Data security, including cyber attacks</p> <p>As noted previously, FHC for some years has taken the decision to invest in data security provided via its IT partner, TSG. The risk remains, but the risk level has been reduced to take account of the absence of any successful cyber-attacks this year, the introduction of MFA (Multi Factor Authentication), a new full-time in-house IT Officer and new cyber insurance being in place. With an increasing focus on digitalising and automating processes in FHC this area continues to be a risk which needs to be closely managed.</p>	Low/ Moderate	Moderate

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Health and safety Due to the age, number and geographical spread of FHC sites, along with the types of services delivered from these, health and safety needs to continue to be a highlighted risk. During 2024/25 it remains an item for management and team meeting agendas, and part of training plans. Further work is needed in the latter area for non-regulated services. Senior managers have also had health and safety specific meetings to conduct an audit for all sites. This information will be used in 25/26 to refresh the FHC Health and Safety Policy to help further reduce the risk level. An external consultant continues to be commissioned to carry out Fire Risk Assessments and Health and Safety Audits of sites.	Moderate	Moderate
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Key Management Personnel Remuneration

The Trustees consider the Senior Management Team, comprising the Principal Staff listed on page 1, as being the key management personnel of FHC in charge of running and operating the charity on a day-to-day basis. All Trustees give of their time freely and no Trustees' remuneration was paid in the year. Details of Trustees' reimbursed expenses and related party transactions are disclosed in notes 9 and 11 to the financial statements.

Trustees are required to disclose all relevant interests and register them in accordance with the Charity's policy and highlight them during discussions where a conflict of interest arises.

The pay of the charity's management team is reviewed annually. The remuneration is benchmarked with other charities of a similar size and activity in the West Midlands area to ensure that the remuneration is fair and not out of line with that paid for similar roles.

Statement of responsibilities of the Trustees

The Trustees (who are also directors of Father Hudson's Caritas (formerly Father Hudson's Society) for the purposes of company law) are responsible for preparing the report of the Trustees' and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

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- state whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

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

Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The Trustees' annual report which includes the strategic report has been approved by the Trustees on 17 June 2025 and signed on their behalf by

Fionnuala Hegarty
Trustee

Independent auditor's report

To the members of

Father Hudson's Caritas (formerly Father Hudson's Society)

Opinion

We have audited the financial statements of **Father Hudson's Caritas (formerly Father Hudson's Society)** (the 'charitable company') for the year ended 31 March 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Independent auditor's report

To the members of

Father Hudson's Caritas (formerly Father Hudson's Society)

Other Information

The other information comprises the information included in the trustees' annual report, including the strategic report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report, including the strategic report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report including the strategic report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being

Independent auditor's report

To the members of

Father Hudson's Caritas (formerly Father Hudson's Society)

satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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 are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.

Independent auditor's report

To the members of

Father Hudson's Caritas (formerly Father Hudson's Society)

- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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 is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Fleur Holden (Senior statutory auditor)

24 July 2025

for and on behalf of

Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

Father Hudson's Caritas (formerly Father Hudson's Society)

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2025

	Note	Endowment £	Restricted £	Unrestricted £	2025 Total £	Endowment £	Restricted £	Unrestricted £	2024 Total £
Income from:									
Donations and legacies	2	-	205,615	444,151	649,766	-	311,020	286,697	597,717
Charitable activities									
Adult Care	3	-	-	6,710,559	6,710,559	-	28,747	6,704,145	6,732,892
Family Placement	3	-	-	902,335	902,335	-	-	684,589	684,589
Community projects	3	-	1,872,924	278,633	2,151,557	-	1,922,920	240,181	2,163,101
Other activities	4	-	-	26,825	26,825	-	-	91,526	91,526
Investments	5	71,973	-	280,366	352,339	73,658	-	262,225	335,883
Total income		71,973	2,078,539	8,642,869	10,793,381	73,658	2,262,687	8,269,363	10,605,708
Expenditure on:									
Raising funds	6	-	-	344,184	344,184	-	-	285,332	285,332
Charitable activities									
Adult Care	6	-	68,588	7,016,767	7,085,355	-	60,622	6,772,802	6,833,424
Family Placement	6	-	300	1,108,633	1,108,933	-	2,668	947,700	950,368
Community Projects	6	-	2,261,715	598,996	2,860,711	-	2,050,643	699,367	2,750,010
Total expenditure		-	2,330,603	9,068,580	11,399,183	-	2,113,933	8,705,201	10,819,134
Net income /(expenditure) before net gains/(losses) on investments		71,973	(252,064)	(425,711)	(605,802)	73,658	148,754	(435,838)	(213,426)
Net gains on investment properties	14	-	-	-	-	-	-	15,000	15,000
Net gains/(losses) on investments	15	12,604	-	(1,886)	10,718	137,365	-	143,391	280,756
Net income/(expenditure) for the year	8	84,577	(252,064)	(427,597)	(595,084)	211,023	148,754	(277,447)	82,330
Transfers between funds	21a	(71,973)	-	71,973	-	(73,658)	-	73,658	-
Net income/(expenditure) before other recognised gains and losses		12,604	(252,064)	(355,624)	(595,084)	137,365	148,754	(203,789)	82,330
Actuarial gains (losses) on defined benefit pension schemes	18	-	-	-	-	-	-	-	-
Net movement in funds		12,604	(252,064)	(355,624)	(595,084)	137,365	148,754	(203,789)	82,330
Reconciliation of funds:									
Total funds brought forward		6,081,223	2,174,063	3,692,868	11,948,154	5,943,858	2,025,309	3,896,657	11,865,824
Total funds carried forward		6,093,827	1,921,999	3,337,244	11,353,070	6,081,223	2,174,063	3,692,868	11,948,154

There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 21 to the financial statements.

Father Hudson's Caritas (formerly Father Hudson's Society)

Balance sheet

Company no. 01653388

As at 31 March 2025

	Note	£	2025 £	£	2024 £
Fixed assets:					
Tangible assets	13		4,361,229		4,696,451
Investment properties	14		794,000		794,000
Investments	15		5,555,562		5,555,594
			<u>10,710,791</u>		<u>11,046,045</u>
Current assets:					
Debtors	16	650,000		552,011	
Cash at bank and in hand		797,074		1,046,537	
		<u>1,447,074</u>		<u>1,598,548</u>	
Liabilities:					
Creditors: amounts falling due within one year	17	(804,795)		(696,439)	
Net current assets			<u>642,279</u>		<u>902,109</u>
Net assets excluding pension liability			<u>11,353,070</u>		<u>11,948,154</u>
Defined benefit pension scheme liability	18		-		-
Total net assets			<u><u>11,353,070</u></u>		<u><u>11,948,154</u></u>
The funds of the charity:					
Expendable Endowment	21		6,093,827		6,081,223
Restricted funds			1,921,999		2,174,063
Unrestricted income funds:					
Designated funds		2,008,033		2,210,525	
Fair value reserve		372,894		419,968	
Revaluation reserve		710,776		710,776	
General funds		245,541		351,599	
Pension reserve		-		-	
Total unrestricted funds			<u>3,337,244</u>		<u>3,692,868</u>
Total charity funds			<u><u>11,353,070</u></u>		<u><u>11,948,154</u></u>

Approved by the trustees on 17 June 2025 and signed on their behalf by

Fionnuala Hegarty
Trustee

Father Hudson's Caritas (formerly Father Hudson's Society)

Statement of cash flows

For the year ended 31 March 2025

Reconciliation of net (expenditure) / income to net cash flow from operating activities

	2025 £	2024 £
Net (expenditure) / income for the reporting period (as per the statement of financial activities)	(595,084)	82,330
Dividends, interest and rent from investments	(352,339)	(335,883)
Depreciation charges	406,596	414,126
(Gains) on investments	(10,718)	(295,756)
(Profit) on the disposal of fixed assets	(3,898)	(3,754)
FRS102 Pension adjustments (non cash)	-	12,500
Pension scheme deficit payments	-	(69,000)
(Increase) / decrease in debtors	(97,989)	164,238
Increase in creditors	108,356	58,534
Net cash (used in) / provided by operating activities	(545,076)	27,335

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash used in / (provided by) operating activities		(545,076)	27,335
Cash flows from investing activities:			
Dividends, interest and rents from investments	352,339	335,883	
Proceeds from the sale of fixed assets	4,885	19,500	
Purchase of fixed assets	(72,361)	(147,585)	
Proceeds from sale of investments	675,275	390,910	
Purchase of investments	(368,168)	(455,328)	
(Increase)/Decrease in cash held in listed investments portfolio	(296,357)	78,535	
Net cash provided by investing activities		295,613	221,915
Change in cash and cash equivalents in the year		(249,463)	249,250
Cash and cash equivalents at the beginning of the year		1,046,537	797,287
Cash and cash equivalents at the end of the year		797,074	1,046,537

Analysis of cash and cash equivalents

	At 31 March 2024 £	Cash flows £	Other changes £	At 31 March 2025 £
Cash at bank and in hand	1,046,537	(249,463)	-	797,074
Total cash and cash equivalents	1,046,537	(249,463)	-	797,074

Notes to the financial statements

For the year ended 31 March 2025

1 Accounting policies

a) Statutory information

Father Hudson's Caritas is a charitable company limited by guarantee and is incorporated in the United Kingdom.

The registered office address and principal place of business is St George's House, Gerards Way, Coleshill, Birmingham B46 3FG.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

1 Accounting Policies (continued)

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Expendable endowment funds are funds realised from the disposal of assets purchased for the Society by its founder Mgr George Hudson from funds raised by public subscription.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Notes to the financial statements

For the year ended 31 March 2025

1 Accounting Policies (continued)

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

● Adult Care	55%
● Family Placement	16%
● Community Projects	16%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

- k) Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

l) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

m) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Land (no depreciation)		
● Buildings	3%	
● Leasehold improvements	6.67%	(life of lease)
● Motor Vehicles	12.5 – 25%	
● Computers	20%	
● Fixtures, Fittings and Equipment	10 – 25%	

n) Investment properties

Investment properties are measured initially at cost and subsequently included in the balance sheet at fair value. Investment properties are not depreciated. Any change in fair value is recognised in the statement of financial activities and any excess of fair value over the historic cost of the investments will be shown as a revaluation reserve in the balance sheet. The valuation method used to determine fair value will be stated in the notes to the accounts.

1 Accounting Policies (continued)

o) Listed investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities and any excess of fair value over the historic cost of the investments will be shown as a fair value reserve in the balance sheet. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Net gains/(losses) on investments' in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

p) Investments in subsidiaries

Investments in subsidiaries are at cost. FHS Projects Limited, a wholly owned subsidiary was dormant for the year and so consolidated accounts were not needed.

q) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

r) Cash at bank and in hand

Cash at bank and cash in hand includes cash. Cash balances exclude any funds held on behalf of service users.

s) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

t) Financial instruments

With the exception of the defined benefit pension liability, the charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Non-basic financial instruments are measured at fair value with any gain or loss going to the statement of financial activities. Full details of the non-basic financial instruments are given in the financial instruments note.

u) Pensions

The charity operates a defined benefit pension scheme. The cost of providing pension and related benefits is charged to the SOFA over the employees' service lives on the basis of a constant percentage of earnings which is an estimate of the regular cost. Variations from regular cost, arising from periodic actuarial valuations are allocated over the expected remaining service lives of current employees on the basis of a constant percentage of current and estimated future earnings. At the year end 31 March 2025, the charity's defined benefit pension scheme was valued for accounting purposes as an asset with a value of £452,000. The charity follows accounting standard FRS102. By virtue of this accounting standard, an entity should recognise an asset in a defined benefit pension scheme only to the extent that it is able to recover the surplus either through reduced contributions in the future or through refunds from the Scheme. Any potential reduction in contributions to the Scheme is not likely until the next triennial valuation as at 01 August 2025 and no refund of contributions can be considered until the Scheme is wound up. As such the valuation of the Scheme asset has been capped at £nil.

Contributions payable on behalf of employees to money purchase pension schemes are charged to the Statement of Financial Activities as they become payable.

Father Hudson's Caritas (formerly Father Hudson's Society)

Notes to the financial statements

For the year ended 31 March 2025

2 Income from donations and legacies

	Restricted £	Unrestricted £	2025 Total £	Restricted £	Unrestricted £	2024 Total £
Donations	187,762	108,821	296,583	303,101	113,892	416,993
Legacies	15,250	202,801	218,051	-	84,453	84,453
Schools	-	71,334	71,334	-	33,618	33,618
Parishes	-	51,744	51,744	-	47,074	47,074
Tax Recoverable	2,603	9,451	12,054	7,919	7,660	15,579
	<u>205,615</u>	<u>444,151</u>	<u>649,766</u>	<u>311,020</u>	<u>286,697</u>	<u>597,717</u>

3 Income from charitable activities

	Restricted £	Unrestricted £	2025 Total £	Restricted £	Unrestricted £	2024 Total £
Local Authority	-	4,335,206	4,335,206	-	4,364,277	4,364,277
Private	-	2,375,353	2,375,353	28,747	2,339,868	2,368,615
Sub-total for Adult Care	-	6,710,559	6,710,559	28,747	6,704,145	6,732,892
Local Authority	-	902,335	902,335	-	684,589	684,589
Sub-total for Family Placement	-	902,335	902,335	-	684,589	684,589
Client rent and other income	60,970	-	60,970	-	-	-
Other Charities	297,167	-	297,167	236,794	27,072	263,866
Grants	1,514,787	-	1,514,787	1,686,126	-	1,686,126
Schools	-	278,633	278,633	-	213,109	213,109
Sub-total for Community Based Projects	1,872,924	278,633	2,151,557	1,922,920	240,181	2,163,101
Total income from charitable activities	<u>1,872,924</u>	<u>7,891,527</u>	<u>9,764,451</u>	<u>1,951,667</u>	<u>7,628,915</u>	<u>9,580,582</u>

4 Income from other activities

	Restricted £	Unrestricted £	2025 Total £	Restricted £	Unrestricted £	2024 Total £
Land option fee	-	-	-	-	61,196	61,196
Administration Charges	-	26,825	26,825	-	26,576	26,576
Profit on disposal of fixed assets	-	-	-	-	3,754	3,754
Total income from other activities	<u>-</u>	<u>26,825</u>	<u>26,825</u>	<u>-</u>	<u>91,526</u>	<u>91,526</u>

5 Income from investments

	Endowment £	Unrestricted £	2025 Total £	Endowment £	Unrestricted £	2024 Total £
Income from UK listed Investments	71,973	115,117	187,090	73,658	125,247	198,905
Interest receivable	-	20,697	20,697	-	12,184	12,184
Rental Income	-	144,552	144,552	-	124,794	124,794
Total income from investments	<u>71,973</u>	<u>280,366</u>	<u>352,339</u>	<u>73,658</u>	<u>262,225</u>	<u>335,883</u>

Father Hudson's Caritas (formerly Father Hudson's Society)

Notes to the financial statements

For the year ended 31 March 2025

6a Analysis of expenditure (current year)

	Charitable activities						2025 Total £	2024 Total £
	Cost of raising funds £	Adult Care £	Family Placement £	Community Based Projects £	Support Costs £	Governance Costs £		
Staff costs (Note 9)	211,950	4,276,282	343,225	2,046,672	716,720	-	7,594,849	6,859,314
Client Costs	-	364,026	474,130	154,716	2,103	-	994,975	959,258
Property Costs	29,850	523,636	31,839	243,380	138,616	-	967,321	1,132,537
Publicity Costs	21,220	5,494	-	1,635	208	-	28,557	30,490
Agency Costs	-	683,404	5,262	-	6,044	-	694,710	644,383
Travel Costs	4,270	42,371	9,098	25,189	5,405	-	86,333	93,487
Professional Fees	1,089	29,420	8,675	60,620	80,535	20,027	200,366	236,753
Other Direct Costs	15,412	183,007	23,897	80,660	99,405	6,801	409,182	433,777
Depreciation	-	325,763	7,392	32,615	40,824	-	406,594	413,615
Audit Fee	-	-	-	-	-	16,296	16,296	15,520
	283,791	6,433,403	903,518	2,645,487	1,089,860	43,124	11,399,183	10,819,134
Support costs	52,313	576,536	179,827	189,636	(1,089,860)	91,548		
Governance costs	8,080	75,416	25,588	25,588	-	(134,672)	-	-
Total expenditure 2025	344,184	7,085,355	1,108,933	2,860,711	-	-	11,399,183	10,819,134
Total expenditure 2024	285,332	6,833,424	950,368	2,750,010	-	-		10,819,134

Father Hudson's Caritas (formerly Father Hudson's Society)

Notes to the financial statements

For the year ended 31 March 2025

6b Analysis of expenditure (prior year)

	Charitable activities						2024 Total £
	Cost of raising funds £	Adult Care £	Family Placement £	Community Based Projects £	Support Costs £	Governance Costs £	
Staff costs (Note 9)	144,507	3,909,461	277,259	1,827,934	700,153	-	6,859,314
Client Costs	73	343,654	378,899	231,950	4,682	-	959,258
Property Costs	33,208	680,316	33,101	242,955	142,957	-	1,132,537
Publicity Costs	25,898	2,837	930	813	12	-	30,490
Agency Costs		625,587	6,864	537	11,395	-	644,383
Travel Costs	4,597	51,337	7,332	23,731	6,490	-	93,487
Professional Fees	582	73,124	6,072	67,956	71,108	17,911	236,753
Other Direct Costs	15,786	166,589	26,169	105,318	113,130	6,785	433,777
Depreciation	-	325,177	7,304	32,491	48,643	-	413,615
Audit Fee	-	-	-	-	-	15,520	15,520
	224,651	6,178,082	743,930	2,533,685	1,098,570	40,216	10,819,134
Support costs	52,731	581,144	181,264	191,151	(1,098,570)	92,280	
Governance costs	7,950	74,198	25,174	25,174	-	(132,496)	-
Total expenditure 2024	285,332	6,833,424	950,368	2,750,010	-	-	10,819,134

Father Hudson's Caritas (formerly Father Hudson's Society)

Notes to the financial statements

For the year ended 31 March 2025

7a Grant making and support for other charities (current year)

	Support costs £	2025 £
Cost		
Hope Community Project	34,165	34,165
Sanctuary	28,396	28,396
Maryvale	13,522	13,522
Total gift in kind in the year	<u>76,083</u>	<u>76,083</u>

£nil cash grants were made in the year (2024: £nil). The gift in kind comprises allocated support costs.

7b Grant making and support for other charities (prior year)

	Support costs £	2024 £
Cost		
Hope Community Project	30,790	30,790
Sanctuary	30,017	30,017
Maryvale	21,888	21,888
Total gift in kind in the year	<u>82,695</u>	<u>82,695</u>

8 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2025 £	2024 £
Depreciation	406,956	414,126
Profit on disposal of fixed assets	3,898	3,754
Operating lease rentals:		
• Property	85,188	81,827
• Other	91,237	98,683
Auditor's remuneration (excluding VAT):		
Audit	<u>16,300</u>	<u>15,520</u>

Notes to the financial statements

For the year ended 31 March 2025

9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	6,734,305	6,080,975
Redundancy and termination costs	12,471	10,986
Social security costs	522,413	456,867
Employer's contribution to defined contribution pension scheme	325,660	297,986
Employer's contribution to defined benefit pension scheme	-	12,500
	<u>7,594,849</u>	<u>6,859,314</u>

Redundancy and termination costs paid and settled in the year were £12,471 (2024: £10,986). The redundancy and termination costs accrued at the balance sheet date were £nil (2024: £nil).

The following number of employees received employee benefits (excluding employer's national insurance and employer pension costs) during the year between:

	2025 No.	2024 No.
£60,000 – £69,999	2	-
£80,000 – £89,999	1	1
	<u>3</u>	<u>1</u>

The total employee benefits including employer's national insurance and pension contributions of the key management personnel were £497,282 (2024: £484,376).

The charity trustees were not paid nor received any other benefits from employment with the charity in the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £nil (2024: £99).

10 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2025 No.	2024 No.
Raising funds	7	6
Adult Care	220	210
Family Placement	9	7
Community projects including schools	91	83
Support	18	19
Governance	2	2
	<u>347</u>	<u>327</u>

Father Hudson's Caritas (formerly Father Hudson's Society)

Notes to the financial statements

For the year ended 31 March 2025

11 Related party transactions

Aggregate donations from related party the Birmingham Diocesan Trust were £nil (2024: £49,000).

The President of the Charity, the Most Rev. Bernard Longley, is a trustee of Birmingham Diocesan Trust (registered charity number 234216). During the year, the Trust paid for residential care for sick and retired priests in St Joseph's Care Home amounting to £146,448 (2024: £132,824. The balance at the year end was £nil (2024: £nil) due to the Charity.

Mrs Joanne Watters, Chief Executive, is a trustee of Hope Community Project (registered charity number 1139362). During the year the Charity made a donation of £nil (2024: £nil) to the Project and provided support services in kind to the value of £34,165 (2024: £30,790) for which payment of £5,000 was received (2024: £6,000). The balance at the year end was £11,616 (2024: £nil).

The Charity is a corporate trustee of Maryvale Community Project (registered charity number 1147691). During the year the Charity provided support services in kind to the Project to the value of £13,522 (2024: £21,888). The balance at the year end was £1,752 (2024: £12,007).

Unrestricted donations from trustees totalled £1,105 (4 trustees); 2023 nil.

12 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

13 Tangible fixed assets

	Freehold property £	Leasehold property £	Leasehold improvements £	Fixtures and Fittings £	Computer equipment £	Motor vehicles £	Total £
Cost							
At the start of the year	7,172,041	151,716	487,366	1,090,525	123,105	277,765	9,302,518
Additions in year	-	-	-	33,439	38,922	-	72,361
Disposals in year	-	-	-	-	-	(17,771)	(17,771)
At the end of the year	<u>7,172,041</u>	<u>151,716</u>	<u>487,366</u>	<u>1,123,964</u>	<u>162,027</u>	<u>259,994</u>	<u>9,357,108</u>
Depreciation							
At the start of the year	3,641,615	20,104	32,491	652,834	96,037	162,986	4,606,067
Charge for the year	211,904	4,552	32,491	110,466	22,470	24,713	406,596
Eliminated on disposal	-	-	-	-	-	(16,784)	(16,784)
At the end of the year	<u>3,853,519</u>	<u>24,656</u>	<u>64,982</u>	<u>763,300</u>	<u>118,507</u>	<u>170,915</u>	<u>4,995,879</u>
Net book value							
At the end of the year	<u>3,318,522</u>	<u>127,060</u>	<u>422,384</u>	<u>360,664</u>	<u>43,520</u>	<u>89,079</u>	<u>4,361,229</u>
At the start of the year	<u>3,530,426</u>	<u>131,612</u>	<u>454,875</u>	<u>437,691</u>	<u>27,068</u>	<u>114,779</u>	<u>4,696,451</u>

Land with a value of £31,000 (2024: £31,000) is included within freehold property and not depreciated.

All of the above assets are used for charitable purposes.

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For the year ended 31 March 2025

14 Investment properties

	2025 £	2024 £
Fair value at the start of the year	794,000	779,000
Revaluation during the year	-	15,000
Fair value at the end of the year	<u>794,000</u>	<u>794,000</u>

The investment properties were last valued on an open market (assuming vacant possession) or investment basis by ehB Reeves Chartered Surveyors as at 31 March 2024. The trustees have reviewed the ehB Reeves valuation and are of the opinion that this represents fair value as at 31 March 2025.

15 Listed investments

	2025 £	2024 £
Fair value at the start of the year	5,502,342	5,157,168
Additions at cost	368,168	455,328
Disposal proceeds	(675,275)	(390,910)
Net gain / (loss) on change in fair value	10,718	280,756
	<u>5,205,953</u>	<u>5,502,342</u>
Cash held by investment broker pending reinvestment	349,607	53,250
Fair value at the end of the year	<u>5,555,560</u>	<u>5,555,592</u>

Investments comprise:

	2025 £	2024 £
UK Collective Funds	1,812,046	1,778,903
Shares listed on the London Stock Exchange	1,688,815	2,301,327
Fixed Interest	719,751	608,581
Property Funds	203,575	202,272
Overseas equities	781,766	611,259
Cash	349,607	53,250
	<u>5,555,560</u>	<u>5,555,592</u>

Shares in group undertaking

	2025 £	2024 £
Cost at 1 April 2024 and 31 March 2025	<u>2</u>	<u>2</u>

The Society owns 100% of the issued share capital of F.H.S. Projects Limited. The company was dormant during the current and previous financial years.

16 Debtors

	2025 £	2024 £
Trade debtors	528,119	421,780
Accrued income	12,054	36,237
Prepayments	109,827	93,994
	<u>650,000</u>	<u>552,011</u>

Notes to the financial statements

For the year ended 31 March 2025

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	425,753	299,760
Taxation and social security	109,975	106,513
Accruals	269,067	290,166
	<u>804,795</u>	<u>696,439</u>

18 Pension Scheme

The charity operates a defined benefit scheme in the UK which closed to future accrual on 31st July 2017. The assets are held separately from those of the group, being invested in managed funds with insurance companies. Contributions to the scheme are charged to the statement of financial activities so as to spread the cost of pensions over employees' working lives with the company. The contributions are determined by a qualified Actuary on the basis of triennial valuations using the projected unit method.

The most recent full actuarial valuation was carried out at 1 August 2022 by a qualified independent actuary. The actuarial value (using the Statutory Funding Objective) amounted to £6,227,000 at that date. Scheme assets were 90% of that figure. The Scheme trustees and the charity have agreed a Recovery Plan which targets the funding shortfall at its date of signing, 25 May 2023. At this date the Scheme's funding position had improved and the deficit had reduced to £69,000. The Recovery Plan aims to clear the deficit with a single payment of £69,000 by 30 June 2023.

At the year end 31 March 2025, the charity's defined benefit pension scheme was valued for accounting purposes as an asset with a value of £452,000. The charity follows accounting standard FRS102. By virtue of this accounting standard, an entity should recognise an asset in a defined benefit pension scheme only to the extent that it is able to recover the surplus either through reduced contributions in the future or through refunds from the Scheme. Any potential reduction in contributions to the Scheme is not likely until the next triennial valuation as at 01 August 2025 and no refund of contributions can be considered until the Scheme is wound up. As such the valuation of the Scheme asset has been capped at £nil.

Until 31st July 2017 contributions were paid at 13.4% of pensionable pay and employee members contributed 8% of pensionable pay. The charity continues to pay all costs of running the Scheme.

The assumptions which have the most significant effect on the results of the valuation are those relating to the rate of return on investments and the rate of increase in salaries and pensions. It was assumed that:

- The rate of return on the Scheme's assets will be 5.60% (4.70%) p.a.
- The rate of return appropriate for determining the cost of pensions once in payment will be 5.60% (4.70%) p.a.
- The rate of future pensionable salary increases (both from inflation and promotion) will be 3.15% (3.20%) p.a.
- Mortality will be in line with appropriate mortality tables. There will be no withdrawals of membership in service.
- Limited Price Indexation (LPI) in payment subject to a minimum of 3% p.a. will average 3.15% (3.20%) p.a.
- Members will commute 25% (25%) of their pension at retirement.

The employer's contribution for the period was £46,000 (including deficit contributions of £nil (2024: £114,000 including deficit contributions £69,000)).

The employee benefit obligations recognised in the balance sheet are as follows:

	2025 £'000	2024 £'000
Present value of funded obligations	(4,794)	(5,416)
Fair value of plan assets	5,246	5,518
	<u>452</u>	<u>102</u>

Notes to the financial statements

For the year ended 31 March 2025

18 Pension Scheme (continued)

Amounts in the balance sheet

	2025 £'000	2024 £'000
Liabilities	(4,794)	(5,416)
Assets	5,246	5,518
Movement in irrecoverable surplus	(452)	(102)
Net asset/(Liability)	-	-

Amounts recognised in net income\ (expenditure) are as follows:

	2025 £'000	2024 £'000
Current service cost	-	-
Interest on obligation	(250)	(247)
Expected return on plan assets	254	246
Total	4	(1)
Actual return on plan assets	60	358

Changes in the present value of the defined benefit obligation are as follows:

	2025 £'000	2024 £'000
Opening defined benefit obligation	5,416	5,252
Interest cost	250	247
Actuarial gains	(660)	21
Benefits paid	(212)	(104)
Closing defined benefit obligation	4,794	5,416

Changes in the fair value of plan assets are as follows:

	2025 £'000	2024 £'000
Opening fair value of plan assets	5,518	5,195
Expected return	254	246
Actuarial (losses)/gains	(314)	112
Employer contributions	-	69
Benefits paid	(212)	(104)
	5,246	5,518

The major categories of plan assets as a percentage of total plan assets are as follows:

	2025 %	2024 %
Equities	57	55
Bonds	40	41
Property	2	2
Cash	1	2

Notes to the financial statements

For the year ended 31 March 2025

18 Pension Scheme (continued)

Principal actuarial assumptions at the balance sheet date (expressed as weighted averages):

	2025	2024
Discount rate at the end of the year	5.60%	4.70%
Expected return on plan assets at the end of the year	5.60%	4.70%
Future salary increases	0.00%	0.00%
Future pension increases	3.15%	3.20%

Amounts for the current and previous four periods are as follows:

	2025 £'000	2024 £'000	2023 £'000	2022 £'000	2021 £'000
Defined benefit obligation	(4,794)	(5,416)	(5,252)	(7,658)	(8,212)
Plan assets	5,246	5,518	5,195	5,874	5,503
Surplus/(Deficit)	452	102	(57)	(1,784)	(2,709)
Experience adjustments on plan liabilities	15	(132)	210	(69)	39
Experience adjustments on plan assets	(314)	112	(768)	308	899

19 Financial instruments

	2025 £	2024 £
Financial assets measured at fair value through profit and loss		
Investments	5,205,953	5,502,342
Financial liabilities measured at fair value through profit or loss		
Defined pension scheme liability	-	-

Father Hudson's Caritas (formerly Father Hudson's Society)

Notes to the financial statements

For the year ended 31 March 2025

20a Analysis of net assets between funds (current year)

	Endowment funds £	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	2,174,874	996,112	1,190,243	4,361,229
Investment properties	-	-	794,000	794,000
Investments	2,469,194	-	3,086,368	5,555,562
Net current assets / (liabilities)	1,449,759	925,887	(1,733,367)	642,279
Net assets at 31 March 2025	6,093,827	1,921,999	3,337,244	11,353,070

20b Analysis of net assets between funds (prior year)

	Endowment funds £	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	2,254,820	1,085,927	1,355,704	4,696,451
Investment properties	-	-	794,000	794,000
Investments	2,462,601	-	3,092,993	5,555,594
Net current assets / (liabilities)	1,363,802	1,088,136	(1,549,829)	902,109
Net assets at 31 March 2024	6,081,223	2,174,063	3,692,868	11,948,154

Father Hudson's Caritas (formerly Father Hudson's Society)

Notes to the financial statements

For the year ended 31 March 2025

21a Movements in funds (current year)

	At the start of the year £	Income and gains £	Expenditure and losses £	Transfers £	At the end of the year £
Expendable Endowment	6,081,223	84,577	-	(71,973)	6,093,827
Restricted funds:					
Capital					
St Joseph's Care Home	631,052	-	(57,324)	-	573,728
Ishelter/ Tabor 2	454,875	-	(32,491)	-	422,384
Income					
Hope Community project	-	131,907	(131,907)	-	-
Brushstrokes	640,254	1,032,554	(1,297,864)	-	374,944
Brushstrokes – Lottery	59,004	130,940	(107,000)	-	82,944
Day Service	11,951	-	(3,150)	-	8,801
Fatima House	26,089	6,475	(17,043)	-	15,521
Tabor House	148,824	473,481	(367,263)	-	255,042
North Staffs YAH	115,130	82,285	(99,319)	-	98,096
Ukraine	6,776	-	(96)	-	6,680
The Sanctuary	-	144,227	(144,227)	-	-
Maryvale	-	21,032	(21,032)	-	-
Other	80,108	55,638	(51,887)	-	83,859
Total restricted funds	2,174,063	2,078,539	(2,330,603)	-	1,921,999
Unrestricted funds:					
Designated funds					
Capital Funds					
Property Fund	2,149,704	-	-	(165,461)	1,984,243
Income Funds					
Helena Woolley Fund	60,821	-	(37,031)	-	23,790
Total designated funds	2,210,525	-	(37,031)	(165,461)	2,008,033
Fair value reserve	419,968	-	-	(47,074)	372,894
Revaluation reserve	710,776	-	-	-	710,776
General funds	351,599	8,642,869	(9,033,435)	284,508	245,541
Total unrestricted funds	3,692,868	8,642,869	(9,070,466)	71,973	3,337,244
Pension reserve	-	-	-	-	-
Total funds including pension fund	11,948,154	10,805,985	(11,401,069)	-	11,353,070

Transfers

Expendable Endowment

The transfer of £71,973 (2024: £73,658) to general funds comprises income arising on Expendable Endowment listed investments.

Property Fund

The transfer (out of) into the fund is the amount required so that the balance equals the net book value of adult care freehold and leasehold buildings and fixtures and fittings less the St Joseph's Care home capital fund.

Fair Value Reserve

The transfer (out of)/ into the fund is the amount required so that the balance at the end of the year equals the value of unrealised gains in the portfolio of listed investments.

Pension Reserve

The transfer of £nil (2024: £56,500) represents deficit payments made in the year.

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For the year ended 31 March 2025

21b Movements in funds (prior year)

	At the start of the year £	Income & gains £	Expenditure & losses £	Transfers £	At the end of the year £
Expendable Endowment	5,943,858	211,023	-	(73,658)	6,081,223
Restricted funds:					
Capital					
St Joseph's Care Home	688,376	-	(57,324)	-	631,052
Ishelter/ Tabor 2	487,366	-	(32,491)	-	454,875
Income					
Hope Community project	-	108,080	(108,080)	-	-
Brushstrokes	508,246	1,309,760	(1,177,752)	-	640,254
Brushstrokes – Lottery	56,884	122,643	(120,523)	-	59,004
Day Service	14,838	-	(2,887)	-	11,951
Fatima House	27,015	36,771	(37,697)	-	26,089
Tabor House	20,040	432,262	(303,478)	-	148,824
North Staffs YAH	115,475	93,306	(93,651)	-	115,130
Ukraine	25,423	-	(18,647)	-	6,776
The Sanctuary	-	108,586	(108,586)	-	-
Maryvale	-	20,128	(20,128)	-	-
Other	81,646	31,151	(32,689)	-	80,108
Total restricted funds	2,025,309	2,262,687	(2,113,933)	-	2,174,063
Unrestricted funds:					
Designated funds					
Capital Funds					
Property Fund	2,222,555	-	-	(72,851)	2,149,704
Income Funds					
Helena Woolley Fund	102,184	-	(41,363)	-	60,821
Total designated funds	2,324,739	-	(41,363)	(72,851)	2,210,525
Fair value reserve	321,552	-	-	98,416	419,968
Revaluation reserve	695,776	-	-	15,000	710,776
General funds	611,090	8,427,754	(8,663,838)	(23,407)	351,599
Total unrestricted funds	3,953,157	8,427,754	(8,705,201)	17,158	3,692,868
Pension reserve	(56,500)	-	-	56,500	-
Total funds including pension fund	11,865,824	10,901,464	(10,819,134)	-	11,948,154

Purposes of expendable endowment

Expendable endowment funds comprise the value of land in Birmingham and Coleshill purchased by Father Hudson for the charitable objects of the Charity. When such lands are disposed of, the net proceeds are also held in expendable endowment. The funds are held as capital funds but may be expended at the discretion of the trustees. The income from the fund is used to support and develop the activities of the Charity.

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For the year ended 31 March 2025

21b Movements in funds (continued)

Purposes of restricted funds

Capital Funds

Capital funds comprise grants/donations towards the costs of fixed assets to be used by the Charity for its charitable purposes. Such income may not be treated as a deduction from the capital cost, therefore the depreciation on the underlying asset is treated as restricted expenditure.

St Josephs Care Home

This fund represents grants and donations towards the building of St Joseph's Care Home for older people and people with dementia. At 31 March 2025 costs of £3,318,826 (2024: £3,318,826) have been incurred and capitalised.

IShelter / Tabor 2

This fund represents grants and donations towards the costs of converting St Catherine's of Sienna Church for the Tabor Living 2 project. At 31 March 2025 costs of £487,366 (2024: £487,366) have been incurred and capitalised.

Income Funds

These funds are in receipt of grants to assist in the development of these projects.

Purposes of designated funds

Capital Funds

The Property Fund represents the book value of land, buildings and fixtures (less any associated restricted funds) currently held or in construction for charity use. The funds are therefore unavailable for other use.

Revaluation Reserve

The unrealised revaluation gains on investment properties represent the difference in valuation and book cost and being unrealised are not available for use.

Fair Value Reserve

The unrealised gains on investments fund represent the gains in value of investments over book cost, which being unrealised are not available for use.

Income Funds

Helena Woolley Fund – this fund is used to support service development and business sustainability initiatives.

The pension reserve represents the deficit as calculated under FRS102.

22 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property		Equipment	
	2025	2024	2025	2024
	£	£	£	£
Less than one year	75,900	75,135	–	91,237
One to six years	251,068	311,878	–	–
	326,968	387,013	–	91,237

23 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.