

Catholic Association

For

Racial Justice

Annual Report and Accounts

31 March 2017

Charity Registration Number
1158338

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Legal and administrative information

Trustee President	RT Rev Patrick Lynch SSCC MA VG Auxiliary Bishop of Southwark (retired 5 November 2016)
Trustees	Ms Yogi Sutton* (reappointed 4 November 2017) Ms Nikki Petch* (reappointed 4 November 2017) Ms Sue Smailes* (reappointed 4 November 2017) Mr Malcolm Forster* (reappointed 4 November 2017) Ms Porsha Nunes Brown (reappointed 4 November 2017) Professor Protasia Torkington Mr Richard Zipfel (reappointed 4 November 2017) Mr Kenneth Roberts (retired 5 November 2016) Deacon Joseph Baffour Awuah Mr Patrick Kinsella (appointed 5 November 2016, retired 4 November 2017) Fr Phil Sumner (appointed 4 November 2017) Mr Melvin Lyons (appointed 4 November 2017)

*These trustees also act as Officers of the Association

Principal office 9 Henry Road
London
N4 2LH

Charity registration number 1158338

Independent examiner S Banerjee BSC (Econ) ACA
61 Osier Crescent
London
N10 1QS

Legal and administrative information

Principal bankers

Lloyds Bank plc
Victoria House
Southampton Row
London WC1 5HR

HSBC Bank plc
55 Above Bar Street
Southampton SO14 7DS

Solicitors

Russell-Cooke
2 Putney Hill
London SW15 6AB

The trustees present their statutory report together with the accounts of the Catholic Association for Racial Justice for the year ended 31 March 2017. The Trustees confirm that the annual report and financial statements have been prepared in accordance with the accounting policies set out on page 13 and 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 published on 16 July 2014.

Introduction

The Catholic Association for Racial Justice is a charitable incorporated organisation, registered with the Charity Commission on 26 August 2014. The general administration of the Association is located near Wood Green in north London.

Principal aims and activities

The aims of the Association are to work within the Catholic Church and the community at large towards the elimination of discrimination and the promotion of equality of opportunity and good relations between persons of different racial groups by such means as are charitable and consonant with the Catholic faith.

Governance, structure and management

◆ Constitution

The Association is governed by its constitution which was adopted when it registered with the Charity Commission and is registered under the Charities Act 2011, Charity Registration No. 1158338.

◆ Trustees and organisation

The trustee president is appointed by the Catholic Bishops' Conference. Other trustees are appointed by the board of trustees or nominated by members of the Association subject to a vote of approval by members at the Association's annual general meeting. New trustees are inducted by attendance at meetings of the trustees.

The trustees decide on the policies and strategy for the Association to achieve its objects and delegate appropriate responsibilities to staff and to members who voluntarily accept specific areas of responsibility.

Trustees who were in office at the date on which this report was signed are listed on page 1.

◆ **Trustees' responsibilities**

Law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the Association's financial activities during the year and of its financial position at the end of the year. In preparing accounts giving a true and fair view, the trustees should follow best practice and:

select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Association will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy the financial position of the Association and which enable them to ensure that the accounts comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of its Principal Aims and Constitution. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

◆ **Risk management**

The Trustees believe they are aware of the major risks to which the Association is exposed and that controls are in place to mitigate them.

Activities and public benefit, future objectives

The trustees have had regard to Public Benefit Guidance issued by the Charity Commission.

London Schools Project

The Schools Committee met regularly during the year and reviewed the ten year history of the Project. It was agreed that our main aim for the next two or three years should be to continue the following themes and explore possibilities for developing them:

- Working with small groups to develop self confidence and encourage high aspiration;
- Offering awareness-raising workshops for assemblies, classes and other school contexts;
- Addressing the important public issue of educational inequality – *Stepping Stones*.

Activities and public benefit, future objectives (continued)

London Schools Project (continued)

For nearly ten years, Charlene Fraser has been offering regular weekly half-day sessions, working with small groups in selected primary schools. Last year, Charlene Fraser worked weekly with small groups in two schools – St Anne's Vauxhall and Christ the King, Islington. During the academic year 2016-17, Charlene has worked weekly at St Anne's, Vauxhall.

Schools occasionally make one-off requests for CARJ to arrange awareness raising workshops for assemblies and RE classes. These are currently being offered by Nicole Moore. In January – February 2017, Nicole was asked by Cardinal Vaughan School to offer a series of five workshops and the feedback received from them was very positive. Nicole has also organised workshops in a number of other schools during the academic year 2016-17.

Following on from the **Stepping Stones** Seminar at Leeds Trinity University in 2015, we have been planning similar events: there will be seminar at St Brendan's Sixth Form College in Bristol and another will focus on Traveller Education. Marcus Duran is leading this activity for CARJ.

The Committee has kept in touch with educational policy and some key issues were highlighted: in December 2016, CARJ submitted a response to the Education Green Paper. We are currently monitoring 'radicalisation and education' which is a concern of government.

Urban Network

The Urban Network Retreat took place in October 2016 at St Mary's Centre in Handsworth where the CARJ discussion paper *Identity, Equality and Community*, was considered.

The Urban Network held two meetings during the year. In May 2016, we considered the theme 'integration and cohesion', anti-Semitism and the Lammy Review. In March 2017, the meeting discussed the Casey Review, the Housing White Paper, and the Geography of social mobility – 'those who feel left behind'. These issues are closely related to the process of reflection and discernment that CARJ has initiated.

CARJ is also involved in the ecumenical Christian Coalition for Urban Mission (CCFUM), and has developed a partnership project with CCFUM.

Travellers Support Network

The Travellers Support Network held five meetings during the year.

In April 2016, the Travellers Support Network discussed a proposal for a National Coordinator or Chaplain for GRT Com. This was sent to the Bishops Conference for consideration and received a positive response. The Network met in July 2016 and received word that Fr Dan Mason had been appointed as National Chaplain to Travellers.

Activities and public benefit, future objectives (continued)

Travellers Support Network (continued)

The Network met again in September and December 2016. Fr Dan Mason had been appointed as National Coordinator to Travellers, and Bishop Tom Williams had been given responsibility for this ministry by the Catholic Bishops Conference of England and Wales. Both were present at the meetings.

CARJ had earlier released a statement on the *Housing and Planning Bill* and during the year the Network Meetings kept this under discussion. In the final months of 2016, the Network prepared a Submission to a Government Inquiry on GRT communities.

In February 2017, another meeting was held.

During the coming academic year 2017-18, we will be cooperating with Marcus Duran to organise a Stepping Stones Event on the Education of Travellers.

CARJ is also involved in the ecumenical Churches Network for Gypsies, Travellers and Roma (CNGTR). They are preparing a background paper for Anglican Bishops. When that paper has been circulated, we are considering submitting it to our Network and to Catholic Bishops in England and Wales.

Caste Discrimination

Following a Conference in February 2014, a Christian Network against Caste Discrimination (CNACD) began meeting in Southall. CARJ was involved in the Conference and has remained involved in CNACD.

In December 2016 the Bishops Conference of India issued a policy document on Dalit Empowerment. In January 2017, a conference was held at the House of Lords. The Government have recently initiated a Consultation on 'caste and equality.'

CNACD organised a conference at Amigo Hall, Southwark in May 2017. Cardinal Turkson was the keynote speaker. CARJ are members of CNACD, and for the future, are committed to continuing support for CNACD in pushing for implementation of new legislation and greater Church support.

After the referendum – a time for Reflection and Discernment

Following the Brexit referendum, CARJ issued a public statement - *After the Referendum – Supporting One Another* (June 2016) which highlighted the serious divisions in UK society and the spike in hate crime. In October 2016, CARJ published *Identity, Equality and Community – a Discussion Paper*, which called for a time of reflection and discernment. Key issues are: Brexit, rights of EU Citizens in the UK and UK citizens in Europe, hate crime, the geography of poverty and social mobility (north-south divide), integration of segregated groups, Islam and greater equality.

These areas of concern have been integrated with recent CARJ events – those mentioned in this report– to facilitate a period of reflection and to consider the deeper nature of the current situation in the UK and the wider world.

Activities and public benefit, future objectives (continued)

After the referendum – a time for Reflection and Discernment (continued)

More recently, CARJ entered into a partnership with the Christian Coalition for Urban Mission (CCFUM) to take this process forward. CCFUM is engaged in a 'renewing the vision project', and they will be visiting local areas to discuss a theology of urban mission appropriate for use in current times. They have agreed to include CARJ's 'time for reflection' process in their visits and discussions and to report back to CARJ.

Responses to Government Consultations

Since early in 2016, CARJ produced four responses to Government Consultations and Inquiries.

- The Casey Review, *Bringing Britain Together as One Nation*. Submission from CARJ, January 2016. This commented on the Prevent Strategy and more broadly on how best to approach the concerns over integration and cohesion, including churches, faith communities and faith schools.
- The Education Green Paper – *Schools that Work for Everyone*. CARJ Response, December 2016 which argued that equality and social cohesion in education were very important but separate issues.
- *Tackling Inequalities faced by Gypsy, Roma and Traveller Communities*, an Inquiry by the Women and Equalities Committee. Submission from CARJ (joined by Caritas Social Action Network), January 2017. In this submission, CARJ argued that the situation of GRT communities had worsened over recent years. The discussion included: areas of health, education, accommodation, hate crime, criminal justice, financial inclusion and credit unions.
- The Lammy Review, *Ethnic Minorities and the Criminal Justice System*. Submission from CARJ and CSAN, June 2017. This traced the history of relations between the Police and the Black Community over many years, and highlighted emerging issues regarding Muslims, Black Women and GRT Communities.

Partnerships and Collaboration

- CARJ is a member of London Citizens – this partnership enables CARJ to have some involvement in the programme to resettle Refugees, as well as influence discussion of the Living Wage, City Safe, and affordable housing.
- Over recent years, we have been working more closely with Caritas Social Action Network (CSAN) who assisted us in circulating our briefing on the Housing & Planning Bill to parliamentarians. They also facilitated an article for CARJ on Stepping Stones in the Catholic Times. CARJ have recently cooperated with them on the preparation of a joint submission to the Lammy Review.
- We are in touch with the Runnymede Trust and we agreed to be signatories to the Runnymede Trust CERD Report. We have good contact with the Traveller Movement and other organisations through our Traveller Support Network.

Key management and volunteers

Trustees named on page 1, denoted as *officers, carry out the functions required of key management. These trustees receive no remuneration for these duties.

Financial report for the year

Income and expenditure

A summary of the year's results can be found on page 10 of the attached accounts.

Total income for the year was £101,328 (2016 - £66,506). Total expenditure for the year was £65,103 (2016 - £108,359). Net income for the year resulted in a surplus of £36,225 (2016 deficit – £41,853). .

Financial position and reserves policy

The balance sheet shows total reserves of £256,110 (2016 - £219,885). Included in total funds is an amount of £70,120 (2016 - £87,687) which is restricted and the trustees have also designated funds, for specific purposes, amounting to £5,000 (2016 deficit £12,535). Free reserves available to support the work of the Association in the future are those shown on the balance sheet as general funds and, at 31 March 2017, amounted to £180,990 (2016 £144,733).

The Association's donation income in future years is expected to fall as a result of the recent decision of the Catholic Bishops Conference of England and Wales to reduce CARJ's allocation of income arising from Church collections made on Racial Justice Sunday. The trustees are in the process of launching a campaign to mitigate this reduction to ensure that future funding is maintained at a level which is sufficient for future operations

The trustees have examined the requirement for free reserves, that is those unrestricted funds not designated for specific purposes or otherwise committed. The trustees consider that, as a general policy, the level of free reserves should be approximately equal to 6 months' normal expenditure in order to provide for contingencies.

At the date of the balance sheet, free reserves exceeded the required level of reserves. However, the trustees consider this amount is not excessive when current uncertainties relating to the UK economy especially factors affecting prospective donors are taken into account.

Fixed assets

Acquisitions and disposals of fixed assets during the year are recorded in the notes to the accounts.

Signed on behalf of the trustees:

Ms Yogi Sutton

Trustee

Approved by the Trustees on:

2018

Independent examiner's report year to 31 March 2017

Independent examiner's report to the trustees of the Catholic Association for Racial Justice

I report to the trustees on my examination of the accounts of the Association for the year ended 31 March 2017, which are set out on pages 10 to 21.

Responsibilities and basis of report

As the charity trustees of the Association you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Association's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Association as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S Banerjee BSc ACA

61 Osier Crescent

London N10 1QS

2018

Statement of financial activities year to 31 March 2017

	Notes	Unrestricted funds £	Restricted funds £	2017 Total funds £	2016 Total funds £
Income from:					
Donations	1	98,999	1,500	100,499	44,333
Charitable activities	2	-	660	660	21,861
Investment income – bank interest		169	-	169	312
Total income		99,168	2,160	101,328	66,506
Expenditure on:					
Raising funds	3	5,106	-	5,106	4,900
Charitable activities	4				
. Projects in London and Liverpool		40,270	19,727	59,997	103,459
Total expenditure		45,376	19,727	65,103	108,359
Net income (expenditure)		53,792	(17,567)	36,225	(41,853)
Net movement in funds	6	53,792	(17,567)	36,225	(41,853)
Reconciliation of funds					
Fund balances brought forward at 1 April 2016		132,198	87,687	219,885	261,738
Fund balances carried forward at 31 March 2017		185,990	70,120	256,110	219,885

There is no difference between the net movement in funds stated above and the historical cost equivalent.

All of the Association's activities are derived from continuing operations during the above two financial periods.

The Association has no recognised gains and losses other than those shown above and therefore no separate statement of total recognised gains and losses has been presented.

Balance sheet 31 March 2017

	Notes	2017 £	2017 £	2016 £	2016 £
					(revised see note 12)
Current assets					
Debtors	10	5,178		2,279	
Cash at bank and in hand		223,875		183,968	
Short-term deposits		33,927		33,796	
		<u>262,980</u>		<u>220,043</u>	
Liabilities					
Creditors: amounts falling due within one year	11	<u>(6,870)</u>		<u>(158)</u>	
Net current assets			<u>256,110</u>		<u>219,885</u>
Total assets less current liabilities			256,110		219,885
Net assets			<u>256,110</u>		<u>219,885</u>
The funds of the charity:					
<i>Income funds</i>					
Restricted funds	12		70,120		87,687
Unrestricted funds					
. Designated funds	13		5,000		(12,535)
. General fund			180,990		144,733
Total funds			<u>256,110</u>		<u>219,885</u>

Approved by the trustees and signed
on their behalf by:

Ms Yogi Sutton

Trustee

Approved by the Trustees on:

2018

A charitable incorporated organisation
Registration number 1158338

Statement of cashflows year to 31 March 2017

	Notes	2017 £	2016 £
Cash flows from operating activities:			
Net cash used in operating activities	A	39,869	(43,159)
Cash flows from investing activities:			
Bank interest		169	312
Net cash used in investing activities		169	312
Change in cash and cash equivalents in the year		40,038	(42,847)
Cash and cash equivalents at 1 April 2016	B	217,764	260,611
Cash and cash equivalents at 31 March 2017	B	257,802	217,764

Notes to the cash flow statement for the year ended 31 March 2017

A Reconciliation of net movement in funds to net cash used in operating activities

	2017 £	2016 £
Net movement in funds (as per the statement of financial activities)	36,225	(41,853)
Investment income	(169)	(312)
Decrease (increase) in debtors	(2,899)	(1,152)
(Decrease) increase in creditors	6,712	158
Net cash (outflow) inflow from operating activities	39,869	(43,159)

B Analysis of cash and cash equivalents

	2017 £	2016 £
Cash at bank and in hand	223,875	183,968
Short-term deposits	33,927	33,796
	257,802	217,764

Basis of preparation and assessment of going concern

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Association constitutes a public benefit entity as defined by FRS 102.

The Association's donation income in future years is expected to fall as a result of the recent decision of the Catholic Bishops Conference of England and Wales to reduce CARJ's allocation of income arising from Church collections made on Racial Justice Sunday. The trustees are in the process of launching a campaign to mitigate this reduction to ensure that future funding is maintained at a level which is sufficient for future operations.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. There are no significant areas of uncertainty as the Association does not enter into commitments until sufficient funds are accumulated to meet expenditure on any proposed projects. The Association holds all its funds in liquid bank accounts in order to ensure availability for grants arising and the trustees do not consider the potential erosion of funds attributable to inflation is significant. The Association's policy is to utilise funds as soon as suitable projects are identified.

Comparative information

The format of The Association's financial statements has been updated for the year ended 31 March 2017. Accordingly, some comparative amounts have been reallocated to accounts headings which are more appropriate to ensure consistency with the new format. Some funds, previously classified as restricted, are now treated as designated funds since their purpose is decided by the trustees and they are not subject to conditions imposed by donors. Further details are given in notes 12 and 13.

Funds structure

Restricted funds comprise monies raised for, or their use restricted to, a specific purpose, or contributions subject to donor imposed conditions.

Designated funds are those which the trustees set aside out of unrestricted funds for specific purposes. Expenditure of these funds is consistent with the objectives decided by the trustees.

The unrestricted general fund represents those monies which are freely available for application towards achieving any charitable purpose that falls within the Association's charitable objects.

Income recognition

All income is recognised once the Association has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the Association has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the Association is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Association and it is probable that those conditions will be fulfilled in the reporting period. Most income is voluntary in nature and unless there is reasonable certainty that it will be received, it is not recognised in advance of receipt.

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

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Association to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs, if any, and governance costs are allocated or apportioned to the applicable expenditure headings.

Expenditure comprises the costs of charitable activities and includes expenditure on the various projects undertaken plus associated support and governance costs.

All expenditure is stated inclusive of irrecoverable VAT.

Charitable activities

Costs of charitable activities include project costs, support costs and governance costs.

Governance costs comprise all costs involving the public accountability of the Association and its compliance with regulation and good practice. These costs include those related to the independent examination and legal advice when applicable.

Trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration. Where necessary, trustees are reimbursed for expenses in connection with their duties as trustees.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Accounting policies year to 31 March 2017

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Creditors and provisions are recognised at the amount the Association anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

1 Donations

	Unrestricted funds £	Restricted funds £	Total funds 2017 £	Total funds 2016 £
Racial Justice Sunday Appeal				
2014	-	-	-	17,834
2015	-	-	-	24,591
2016	98,598	-	98,598	-
Received from -				
Religious Congregations	-	-	-	1,242
Individuals	25	-	25	214
Members' subscriptions	234	-	234	297
Other donations	142	1,500	1,642	155
2017 Total funds	98,999	1,500	100,499	44,333
2016 Total funds	44,333	-	44,333	

2 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2017 £	Total funds 2016 £
London Schools	-	-	-	3,000
Liverpool Schools	-	660	660	13,601
Travellers, Urban Networks, LSP	-	-	-	5,000
Urban Network retreat	-	-	-	260
2017 Total funds	-	660	660	21,861
2016 Total funds	260	21,601	21,861	

3 Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	Total funds 2017 £	Total funds 2016 £
Staff costs	4,807	-	4,807	4,900
Publicity materials	299	-	299	-
2017 Total funds	5,106	-	5,106	4,900
2016 Total funds	4,900	-	4,900	

4 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2017 £	Total funds 2016 £
Direct costs				
Consultants – field work				
Liverpool Music project	-	4,150	4,150	-
Liverpool Schools project	-	-	-	5,390
London Schools project	3,002	-	3,002	3,300
London office	-	-	-	75
Travel and office expenses				
Liverpool Schools project				
London Schools project	677	94	771	312
London office	-	-	-	826
Project meetings and other costs				
Liverpool Music project	-	70	70	-
Liverpool Schools project	-	1,329	1,329	2,252
London Schools project	-	-	-	249
Other projects and presentations	2,038	-	2,038	2,264
Staff costs				
Liverpool Schools project	-	14,000	14,000	10,488
London Schools project	-	-	-	8,119
	<u>5,717</u>	<u>19,643</u>	<u>25,360</u>	<u>33,275</u>
Support costs				
Premises	8,046	-	8,046	8,759
Training and conference fees	-	-	-	289
Pilgrimages	-	-	-	338
Office administration	2,809	-	2,809	1,848
Communications and publicity	(681)	-	(681)	2,875
Professional fees	2,784	-	2,784	-
Staff costs				
London office	14,422	-	14,422	44,202
Other costs	1,867	-	1,867	-
Forgiven debt and liabilities	-	-	-	7,365
Governance costs (note 5)	5,306	84	5,390	4,508
	<u>34,553</u>	<u>84</u>	<u>34,637</u>	<u>70,184</u>
2017 Total funds	<u>40,270</u>	<u>19,727</u>	<u>59,997</u>	<u>103,459</u>
2016 Total funds	<u>73,349</u>	<u>30,110</u>	<u>103,459</u>	

5 Governance costs

	Unrestricted funds £	Restricted funds £	Total funds 2017 £	Total funds 2016 £
Legal and professional fees	1,760	-	1,760	714
Independent examiner's fees	1,600	-	1,600	750
Meetings	1,788	-	1,788	2,827
Bank charges	158	84	242	217
2017 Total funds	5,306	84	5,390	4,508
2016 Total funds	4,508	-	4,508	

6 Net movement in funds

	2017 £	2016 £
This is stated after charging:		
Operating lease		
Land and buildings	6,350	7,139
Independent examiner		
Fee for 2017	800	750
Fee for 2016 - under-provision	800	-
Staff costs (note 7)	33,229	67,709

7 Staff costs

	2017 £	2016 £
Salaries	33,167	52,513
Social security costs	-	14,656
Employer's pension contributions	62	-
Other costs	-	540
	33,229	67,709

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

	2017 Number	2016 Number
Liverpool Schools project	1	1
Support staff	1	1
	2	2

7 Staff costs (continued)

No employees had emoluments during the year in excess of £60,000 (2016 - none).

The trustees whose names appear on page 1, denoted * officers, consider that they comprise the key management personnel of the Association in charge of controlling, running and operating it on a day to day basis. None of these trustees received any remuneration from the Association (see also note 8).

8 Trustees' remuneration

None of the trustees received any remuneration in respect of their services during the year (2016 - £nil). During the year, £1,488 out of pocket travel or other expenses were reimbursed to 5 trustees (2016 £2,468 to six trustees).

9 Taxation

The Catholic Association for Racial Justice is a registered charitable incorporated organisation and is, therefore, not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

10 Debtors

	2017 £	2016 £
PAYE	2,124	2,124
Other debtors and prepayments	3,054	155
	5,178	2,279

11 Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	1,808	-
Accrued expenditure and other creditors	5,062	158
	6,870	158

12 Restricted funds and revised comparative information

During the year, the trustees have reappraised the Association's fund structure. They reached the conclusion that, with the exception of the Liverpool Music fund and the Liverpool Schools fund, those funds now disclosed in note 13 below, are in fact funds designated by the trustees for particular purposes. As such, those funds are no longer considered to be restricted as they are not subject to conditions imposed by donors.

The income funds of the Association include restricted funds comprising the following unexpended balances of grants and donations to be applied for specific purposes.

	At 1 April 2016 £	Income £	Expenditure £	Transfer between funds £	At 31 March 2017 £
Liverpool Schools	66,773	2,160	(15,507)	-	53,426
Liverpool Music	20,914	-	(4,220)	-	16,694
	87,687	2,160	(19,727)	-	70,120

Liverpool Music

This fund is restricted to expenditure in connection with supporting the promotion of musical education in Liverpool Schools.

Liverpool Schools

The Liverpool Schools fund is restricted to funding the Association's work with schools and young people in Liverpool. Activities include after school clubs and refugee support.

13 Designated funds

The income funds of the Association also include designated funds comprising the following unexpended balances of grants and donations to be applied for purposes which the trustees have identified.

	At 1 April 2016 £	Income £	Expenditure £	Transfer between funds £	At 31 March 2017 £
London Schools	(17,535)	-	-	17,535	-
Travellers' and Urban Networks	5,000	-	-	-	5,000
	(12,535)	-	-	17,535	5,000

13 Designated funds (continued)

London Schools

This fund has been designated to fund the Association's work with schools and young people in England and Wales to raise awareness and support high aspiration.

Travellers' and Urban Networks

This fund is intended to fund and support meetings and communications amongst Catholics and those of other faiths and none, to counter discrimination against Traveller communities and to promote their equality.

14 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2017 £
<hr/>			
Fund balances at 31 March 2017			
are represented by:			
Current assets	192,860	70,120	262,980
Creditors: amounts falling due within one year	(6,870)	-	(6,870)
	<u>185,990</u>	<u>70,120</u>	<u>256,110</u>