



**Catholic Association For  
Racial Justice Annual Report and Accounts  
31 March 2018**

**Charity Registration Number 1158338**

**Catholic Association for Racial Justice**

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### **Legal and administrative information**

#### **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 (resigned December 2017)

Professor Protasia Torkington

Mr Richard Zipfel (reappointed 4 November 2017)

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

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

Principal office	9 Henry Road London N42LH
Charity registration Number	1158338
Independent examiner	S Banerjee BSC (Econ) ACA 61 Osier Crescent London N10 1QS

**Legal and administrative information (Contd.)**

**Principal bankers**      Lloyds Bank plc  
Victoria House  
Southampton Row  
London WC1B 5HR

HSBC Bank plc  
55 Above Bar Street  
Southampton  
SO14 7DS

**Solicitors**              Russell-Cooke  
2 Putney Hill  
London  
SW15 6AB

## Legal and administrative information (Contd.)

The trustees present their statutory report together with the accounts of the Catholic Association for Racial Justice for the year ended 31 March 2018. The Trustees confirm that the annual report and financial statements have been prepared in accordance with the accounting policies set out on page 17 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 "Financial Reporting Standard applicable in the UK and Republic of Ireland".

### 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 at Manor House 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 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 3.

- **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.

# CARJ London - Activities carried out up to 31<sup>st</sup> March 2018

## 1. Work with Schools & Young People

The CARJ Schools Committee met regularly during the year.

Charlene Fraser continued her regular work with small groups at St Anne's, Vauxhall. The groups are intended to build self-confidence and self-esteem.

Nicole Moore has responded to invitations from schools and parishes for talks, workshops and assemblies

CARJ remains committed to its Stepping Stones Project which seeks to address the inequalities in education. During the year we have been preparing for a meeting on the education of young people from GRT communities (see below).

At the CARJ AGM in November 2017, it was suggested that we might revisit our earlier interest in Black history and culture (in 1988 CARJ produced *Out of the Shadows* – an audio-visual history of Black People in the UK). During the year we have been discussing the suggestion that we organise a conference on Black History Culture and Music for schools and others who might be interested.

## 2. Travellers Network

The Network met regularly during the year. Each meeting included reports from Fr Dan Mason, the National Chaplain to GRT communities and from other members of the Network. A Travellers' Mass, organised by Fr Dan, was held at Westminster Cathedral on 24 February 2018.

The CARJ Traveller Network has been discussing the complexities of Traveller education, with differing attitudes among parents, teachers and young people, and the Network planned an extended meeting on Wednesday 20 June which would be devoted entirely to issues around education. The Traveller Movement published a report on Brexit and the Rights of Irish Citizens in the UK. The Report questions whether, after Brexit, Irish Citizen's rights in the UK will be guaranteed.

Women and Equalities Committee – Inquiry into GRT Inequalities. The Inquiry is continuing.

Friends, Families and Travellers (FFT) published a Briefing on Lack of Increase in Affordable Pitches for Gypsies and Travellers in England. The Briefing documents the chronic national shortage of Gypsy and Traveller sites in England.

## 3. Urban Network

The Urban Network met regularly during the year. Key topics discussed were

- The Casey Review
- The Housing White Paper
- The geography of social exclusion in the UK
- The General Election and its implications for the future

- Renewing the vision of ‘urban mission’
- the Race Disparity Audit,
- Terrorism and the Prevent Programme
- the Grenfell Tower Fire and its aftermath

#### **4. Key issues, concerns, and suggestions for the future**

During the year CARJ has contributed to a number of key issues, reports and consultations, including:

In March 2018, the Government published the Integrated Communities Strategy Green Paper (Ministry of Housing, Communities and Local Government). CARJ prepared a submission to the consultation and later discussed it at the Urban Network.

The United Nations Special Rapporteur on contemporary forms of racism, racial discrimination, xenophobia and related intolerance, Ms. Tendayi Achime, made an official country visit to the UK from 30 April to 11 May 2018 at the invitation of the UK Government. Prior to her visit, CARJ submitted a paper outlining the complexity of our changing world, the various groups that need to be supported and the need for a multi-faceted strategy to promote justice, equality and community for and between these groups and in society as a whole. The paper is available from CARJ.

CARJ welcomed the Race Disparity Audit and the more recent Inquiry by the Women and Equalities Committee into the Race Disparity Audit. The Audit describes a changing, complex and many-sided pattern of diversity and inequality. It was partly our reflection on the Race Disparity Audit that led to our call for a strategy to support vulnerable groups in a changing world.

#### **5. CARJ AGM 2017– Supporting Vulnerable Groups in a Changing World**

The CARJ Annual General Meeting took place on Saturday 4 November 2017 at St Thomas More Church, 9 Henry Rd, London N4 2LH (11:00 – 4:00). The theme for the AGM was: Supporting Vulnerable Groups in a Changing World.

The BREXIT Referendum had highlighted some of the serious divisions in our society. These divisions are set against the background of continuing turmoil in the middle east, the threat of terrorism and many seeking refuge in Europe and the UK. In the face of this complex challenge, CARJ felt it was an appropriate time to work with others to agree a strategy to support vulnerable groups in our changing world. These vulnerable groups will include:

- Migrants, refugees and victims of trafficking
- EU citizens in the wake of Brexit
- Young people in marginalised communities struggling to achieve their full potential
- Muslim communities seeking a full and equal place in society, and those individuals or groups who may be targets of radicalisation



- Families in de-industrialised areas who feel 'left behind'
- Black and minority ethnic groups in the criminal justice system
- Victims of caste discrimination in the UK
- Gypsy, Roma and Traveller communities with inadequate site provision
- Victims of hate crime.

A strategy that hopes to be effective in addressing the complexity outlined above will have to be multi-faceted and address inequality in areas like: education, employment, housing, criminal justice and health. During the year, we have been working to address some of these important concerns and we will continue to do so in the coming year.

## **Liverpool CARJ -Activities carried out up to 31<sup>st</sup> March 2018**

### **1. Belvidere Project**

Work continues at the Belvidere Family Shelter with two sessions per week Monday and Wednesday. Class groups have become larger (12-20 in number). Eighty per cent of the children are non English speaking and the other 20% are British/Irish traveller families.

Work with the children continues at a basic level introducing them to English, through project work, art, maths, reading and conversation. The two regular volunteers Racheal and Ebroje continue to support the work of CARJ. Rachael has now been a volunteer for the past five years and Ebroje for four years. Both are valued members of the team. We have a new volunteer Ciara who is currently working as a Supply Teacher specialising in music and maths, her life and educational skills are helping to improve the service CARJ is providing to the children.

The Whitechapel, who run Belvidere have employed a fulltime youth worker to support the children and families, she has been attending sessions at both the Belvidere and Yates court.

### **2. Yates Court Homeless Centre**

Work continues with a small mixed group 5-8 in number, age range 5 to 12 years at the Yates Court Centre in Prescot. We provide one session per week on Tuesdays. The group are all English speaking and mixed ethnicity. We have the support of one volunteer Steve, with this session. Steve has now been with the project for three years.

The group at Yates Court differs from Belvidere in that they are not a transient population. We have had the same group of children for the past 18 months. This group has different challenges and demands and many of these children have specific learning difficulties such as Dyslexia, Dyspraxia, ADHD and some have behavioural issues. The focus in this group is completing any homework set by their schools, which is supported by additional work suitable to their age range and ability.

In addition to the above we have taken on a sessional worker to work one to one with two of the most-low achieving children. Feedback from the children's schools and families is encouraging and positive.

### 3. **CARJ Circle of Voices Gospel Choir**

The choir continue to be a success and is receiving requests to perform regularly. In October the choir performed at St Georges Hall at the VIP reception for the visit of the 'Giants' tour which attracted 1.5m visitors to Merseyside.

Over the Christmas period the choir performed at the following venues

- Barclay Card Wavertree
- Asda Smithdown Road
- Royal Liverpool Hospital
- Liverpool Anglican Cathedral
- Liverpool One
- Museum of Liverpool Life

These have now become regular Christmas venues for the choir.

### 4. **Music initiative St Vincent de Paul's Catholic Primary School**

Deep in Liverpool's China Town, our classical music teacher, Louise McVey has weekly three 30-minute sessions with 4 children per group. The groups are of mixed ethnicity and are from Year 5. They are learning to read music and play the piano. They are currently at a beginner's standard but progress is good and the children are enjoying the experience. One of the children has recently undertaken her grade one piano and passed with distinction. Louise arranged a performance for the Liverpool committee members in December.

As part of this and the other music projects Pro Torkington took the children to hear and meet one of her former proteges from her Science Summer Schools at the Liverpool Philharmonic Hall. They were inspired by Sheku Kanneh-Mason the 19 year old cello playing sensation who performed at the Royal Wedding and whose debut CD took classical music to the top of the pop charts.

### 5. **African Elephants**

Four elephant sculptures were bought having successfully received a bid from LCV, Liverpool Community Volunteers. The bid was for £2000. The elephants were delivered to four schools taking part in the initiative. St Vincent's School for the Blind and Partly Sighted, St Clare's RC Primary School, St Hugh's RC Primary School and St Vincent de Paul's RC Primary School. Each school chose a theme and had an elephant sculpture to design, paint and decorate on the theme. The children from Reception Year to Year 6 all produced work around the African Elephant linking a number of subjects such as Literacy, Geography, Art, IT, and Science.

The company who have provided the Elephants, 'Wild in Art' (who were responsible for the Super Lambananas during the Capital of Culture Year – 2008) donated a quantity of paints and other educational materials such as lesson plans and project ideas free of charge.

The Elephants and children's work was showcased at recent Austin Smith events held at Liverpool Hope University and Granby-Toxteth Market.

## 6. Drama Initiative

CARJ Liverpool was recently granted bid funding from the Austin Smith Small Grants Fund. The £350 was matched funded by CARJ Liverpool and funded a half term drama project in St Hugh's RC Primary School. The theme for the initiative was 'Faith'. We worked with Collective Encounters for Social Change, a Liverpool-based Arts Council England National Portfolio Organisation. Our tutor was Mandy Redvers-Rowe (and her guide dog) and Angela Wylie, a member of the Liverpool committee kindly managed the scheme and attended all of the sessions and final performance.

### Additional Information

- The Liverpool committee has recruited four new members to its group to help generate funding and raise the profile of CARJ Liverpool. Sally Croughan; a local Children's Centre Manager who has bid writing skills, Ian Merrison a local businessman with experience of bid writing, Rachael Bruce, a Marketing Assistant with Redrow Housing and Clare Smith, Manager of Yates Court, with experience in bid writing.
- Further Funding from the Austin Smith and Rag Doll funds is being progressed. Bill Chambers has completed a bid to the Austin Smith Fund and new committee member Sally Croughan has completed the bid to the Rag Doll fund. The money from these funds will be used for an art initiative entitled 'My Community' and children from 5 primary schools will be invited to take part in an art competition providing artwork to their interpretation of 'my community'. A group of Liverpool professional artists, Charlie Fraiss, Freida McKittrick and Peter Cameron have offered to judge the competition and then work with the winners to produce artwork that can be printed, mounted, framed and then sold to raise funds for CARJ Liverpool. All of the artwork will be exhibited locally.
- Yates Court has asked CARJ Liverpool to arrange a music teacher to start a music group for January 2019. Ciara the volunteer from Belvidere Shelter will provide this service teaching keyboard, guitar and ukulele.

All the projects described above have been written up and evaluated. Copies may be obtained from CARJ HQ or from Bill Chambers at [chambew@hope.ac.uk](mailto:chambew@hope.ac.uk) and Dale Bradshaw.

## Partnerships and Collaboration Activities carried out up to 31st March 2018

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- 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, CARJ has 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 has recently cooperated with them on the preparation of a joint submission to the Lammy Review.
- CARJ is 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.
- Caste Discrimination UK - The Christian Network Against Caste Discrimination (CNACD) organised an International Conference on 9 and 10 May 2017. CARJ is a member of CNACD, and we are developing a closer relationship with CNACD and with St Anselm's Jesuit Parish in Southall. A screening of a new film – Caste Aside - was held at St Anselm's on 15 January 2018. The film explores the two sides of the current debate regarding the need for UK legislation against caste discrimination.

## 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 £53,106 (2017 - 101,328). Total expenditure for the year was £79,072 (2017 - £65,103). Net income for the year resulted in a deficit of £25,966 (2017 surplus - £36,225).

### *Financial position and reserves policy*

The balance sheet shows total reserves of £230,144 (2017 - £256,110). Included in total funds is an amount of £66,602 (2017 - £70,120) which is restricted and the trustees have also designated funds, for specific purposes, amounting to £2,313 (2017 - £5,000). 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 2018, amounted to £161,229 (2017 - £180,990).

The Association's donation income in future years is expected to fall as a result of the 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:



Richard Zipfel  
Trustee

Approved by the Trustees on:

30 January 2019

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

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I report to the trustees on my examination of the accounts of the Catholic Association for Racial Justice for the year ended 31 March 2018.

### Responsibilities and basis of report

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

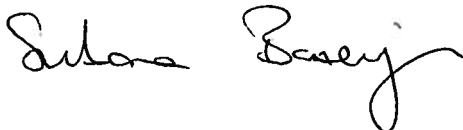
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### 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 charity 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.

Signed: 

Name: Subarna Banerjee

Relevant professional qualification or membership of professional bodies: ACA with the Institute of Chartered Accountants in England and Wales

Address: 61 Osier Crescent, London, N10 1QS

Date: 30/1/19

Statement of Financial Activities year to 31 March 2018

	Notes	Unrestricted £	Restricted £	2018 Total Funds £	2017 Total Funds £
<b>Income from:</b>					
Donations		53,024	-	53,024	100,499
Charitable activities	2	-	-	-	660
Investment income - bank interest		82		82	169
<b>Total Income</b>		<b>53,106</b>	<b>-</b>	<b>53,106</b>	<b>101,328</b>
<b>Expenditure on:</b>					
Raising funds	3	-		-	5,106
Charitable activities	4				
Projects in London and Liverpool		75,554	3,518	79,072	59,997
<b>Total expenditure</b>		<b>75,554</b>	<b>3,518</b>	<b>79,072</b>	<b>65,103</b>
<b>Net (expenditure) / income</b>		<b>(22,448 )</b>	<b>(3,518 )</b>	<b>(25,966 )</b>	<b>36,225</b>
Net movement in funds	6	(22,448 )	(3,518 )	(25,966 )	36,225
<b>Reconciliation of funds</b>					
Fund balances brought forward at 1 April 2017		185,990	70,120	256,110	219,885
Fund balances carried forward at 31 March 2018		163,542	66,602	230,144	256,110

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 2018

	Notes	2018 £	2018 £	2017 £	2017 £
<b>Current assets</b>					
Debtors	10	2,278		5,178	
Cash at bank and in hand		195,420		223,875	
Short-term deposits		34,007		33,927	
		<u>231,705</u>		<u>262,980</u>	
<b>Liabilities</b>					
Creditors: amounts falling due within one year	11	(1,561)		(6,870)	
<b>Net current assets</b>			<u>230,144</u>		<u>256,110</u>
<b>Total assets less current liabilities</b>			<u>230,144</u>		<u>256,110</u>
<b>Net Assets</b>			<u>230,144</u>		<u>256,110</u>
<b>The funds of the charity</b>					
<i>Income funds</i>					
Restricted funds	13		66,602		70,120
Unrestricted funds					
Designated funds			2,313		5,000
General funds			161,229		180,990
<b>Total funds</b>			<u>230,144</u>		<u>256,110</u>

Approved by the trustees and signed on their behalf by:

Ms Yogi Sutton  
Trustee

Approved by the Trustees on:

A charitable incorporated organisation  
Registration number 1158338



Statement of cashflows year to 31 March 2017

	notes	2018 £	2017 £
<b>Cash Flows from operating activities</b>			
Net cash used in operating activities	A	(28,457)	39,869
<b>cash flows from investing activities</b>			
Bank interest		82	169
<b>Net cash used in investing activities</b>		<b>82</b>	<b>169</b>
Change in cash and cash equivalents in the year		(28,375)	40,038
<b>Cash &amp; cash equivalents at 1 April 2017</b>	B	<b>257,802</b>	217,764
<b>Cash &amp; cash equivalents at 31st March 2018</b>	B	<b>229,427</b>	257,802

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**

	2018 £	2017 £
Net movement in funds (as per the statement of financial activities)	(25,966)	36,225
Investment income	(82)	(169)
Decrease/(Increase) in debtors	2,899	(2,899)
(Decrease)/Increase in creditors	(5,308)	6,712
<b>Net Cash (Outflow) inflow from operating activities</b>	<b>(28,457)</b>	<b>39,869</b>

**B Analysis of cash and cash equivalents**

	2018 £	2017 £
Cash at bank and in hand	195,420	223,875
Short term deposits	34,007	33,927
	<b>229,427</b>	<b>257,802</b>

### **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.

## **Accounting policies year to 31 March 2018**

### **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.

## Accounting policies year to 31 March 2018

### **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.

### **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 2018 £	Total Funds 2017 £
Racial Justice Sunday Appeal				
2016	-	-	-	98,598
2017	39,327	-	39,327	-
Received from -				
Religious Congregations	1,943	-	1,943	-
Individuals	82	-	82	25
Members' subscriptions	415	-	415	234
Other Donations	11,257	-	11,257	1,642
<b>2018 Total Funds</b>	<b>53,024</b>	<b>-</b>	<b>53,024</b>	<b>100,499</b>
<b>2017 Total Funds</b>	<b>98,999</b>	<b>1,500</b>	<b>100,499</b>	

**2 Income from Charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Liverpool Schools	-	-	-	660
<b>2018 Total Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>660</b>
<b>2017 Total Funds</b>	<b>-</b>	<b>660</b>	<b>660</b>	

**3 Expenditure on raising funds**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Staff costs	-	-	-	4,807
Publicity materials	-	-	-	299
<b>2018 Total Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,106</b>
<b>2017 Total Funds</b>	<b>5,106</b>	<b>-</b>	<b>5,106</b>	

## 4 Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
<b>Direct costs</b>				
<b>Consultants- field work</b>				
Liverpool Music project	-	3,518	3,518	4,150
Liverpool Schools project	510	-	510	-
London Schools project	4,244	-	4,244	3,002
London office	-	-	-	-
<b>Travel and office expenses</b>				
Liverpool Schools project	69	-	69	-
London Schools project	-	-	-	771
London office	-	-	-	-
<b>Project meetings and other costs</b>				
Liverpool Music project	-	-	-	70
Liverpool Schools project	5,337	-	5,337	1,329
London Schools project	-	-	-	-
<b>Other projects and presentations</b>				
Urban Network	231	-	231	-
TIWG	616	-	616	-
<b>Staff costs</b>				
Liverpool Schools project	14,902	-	14,902	14,000
London Schools project	-	-	-	-
	<b>25,908</b>	<b>3,518</b>	<b>29,426</b>	<b>25,360</b>
<b>Support costs</b>				
Premises	7,812	-	7,812	8,046
Office administration	4,519	-	4,519	2,809
Communications and publicity	4,782	-	4,782	( 681 )
Professional fees	2,419	-	2,419	2,784
<b>Staff costs</b>				
London office	25,728	-	25,728	14,422
Other costs	3,566	-	3,566	1,867
Governance costs (note 5)	820	-	820	5,390
	<b>49,648</b>	<b>-</b>	<b>49,648</b>	<b>34,637</b>
<b>2018 Total funds</b>	<b>75,556</b>	<b>3,518</b>	<b>79,074</b>	<b>158,148</b>
<b>2016 Total funds</b>	<b>40,270</b>	<b>19,727</b>	<b>59,997</b>	

**5 Governance costs**

	Unrestricted funds £	Restricted funds £	Total Funds 2018 £	Total Funds 2017 £
Legal and professional fees	-	-	-	1,760
Independent examiner's fees	200	-	200	1,600
Meetings	420	-	420	1,788
Bank charges	200	-	200	242
<b>2018 Total funds</b>	<b>820</b>	<b>-</b>	<b>820</b>	<b>5,390</b>
<b>2017 Total funds</b>	<b>5,306</b>	<b>84</b>	<b>5,390</b>	

**6 Net movement in funds**

	2018 £	2017 £
This is stated after charging:		
Operating lease		
Land and buildings	7,032	6,350
Independent examiner		
Fee for 2017	-	800
Staff costs (note 7)	39,754	33,229

**7 Staff costs**

	2018 £	2017 £
Salaries	39,000	33,167
Social security Costs	129	-
Employer's Pension contributions	625	62
	<b>39,754</b>	<b>33,229</b>

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

	2018 Number	2017 Number
Liverpool Schools Project	1	1
Support Staff	1	1

## Notes to the accounts 31 March 2018

### 7 Staff costs (continued)

No employees had emoluments during the year in excess of £60,000 (2017 - 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 (2017 - £nil). During the year, £420.23 out of pocket travel or other expenses were reimbursed to five trustees (2017 £1,488 to five 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

	2018	2017
	£	£
PAYE	-	2,124
Other debtors and prepayments	2,278	3,054
	<u>2,278</u>	<u>5,178</u>

### 11 Creditors: amounts falling due within one year

	2018	2017
	£	£
Trade creditors	-	1,808
PAYE	674	-
Accrued expenditure and other creditors	887	5,062
	<u>1,561</u>	<u>6,870</u>

### 12 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 2017	Income	Expenditure	Transfer between funds	At 31st March 2018
	£	£	£	£	£
Travellers' and Urban Networks	5,000	-	-	2,687	2,313
	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>2,687</b>	<b>2,313</b>

#### 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.

### 13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total 2018
	£	£	£
<b>Fund Balances at 31 March 2018</b>			
<b>are represented by:</b>			
Current assets	165,103	66,602	<b>231,705</b>
Creditors: amounts falling due within one year	( 1,561)	-	<b>( 1,561)</b>
	<b>163,542</b>	<b>66,602</b>	<b>230,144</b>