

# **Annual Report and Financial Statements**

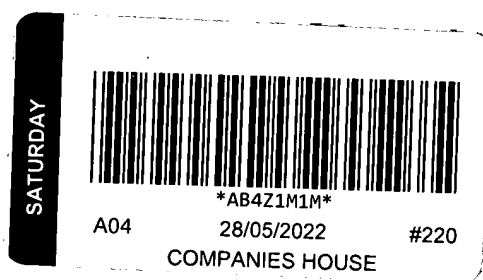
## **The Crime Concern Trust Limited**

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**For the year ended 31 August 2021**

**Company number: 02259016**

**Charity number: 800735**



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## **Activities of Crime Concern over the last year**

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The Crime Concern Trust Limited (Crime Concern) merged with another charity, The Royal Philanthropic Society incorporating the Rainer Foundation, on 1<sup>st</sup> July 2008. This was affected by creating a new charity, Catch22 Charity Ltd (Catch22), incorporated in England & Wales.

Although Crime Concern continues to operate, as a consequence of the merger, all of its previous activities are now conducted by Catch22. The company did not trade during the year and is now dormant.

## **Financial review**

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### **Overview**

Catch22 is the sole member of Crime Concern.

### **Reserves**

The Finance and Business Administration Committee of Catch22 conducts an annual review of the level of consolidated unrestricted reserves in the general fund by considering risks associated with the various income streams, expenditure plans and balance sheet items. This enables an estimate to be made of the level of reserves that are sufficient:

- to allow time for re-organisation in the event of a downturn in income or asset values
- to protect ongoing work programmes
- to allow the group of charities to meet its objectives.

Crime Concern's reserves are considered as part of the group of charities rather than in isolation. Combined reserves of the Catch22 group of charities are considered by the Trustees to be adequate as at 31<sup>st</sup> August 2021.

### **Financial Risks**

#### Liquidity risk

All cash balances are held in Catch22. Catch22's objective is to maintain a balance between cash balances and long-term investments. The policy on liquidity risk is to ensure there are sufficient cash balances to meet the day-to-day needs of the group while investing surplus balances in fixed asset investments.

#### Market risk

The Charity has no exposure to market risk.

## **Activities of Crime Concern over the last year**

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### **Financial Risks**

#### Credit risk

All debtor balances are held by Catch22. Catch22 is mainly exposed to credit risk in relation to money due from commissioners in relation to its delivery of services. The vast majority of these commissioners have proved to be extremely credit worthy. Nevertheless, they operate a proactive credit control system designed to ensure payment is received quickly and that problems are identified as early as possible and the appropriate action is taken. The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the balance sheet.

#### Foreign Exchange Risk

The Charity has no significant exposure to foreign exchange risk.

# **The Crime Concern Trust Limited**

## **Structure, Governance and Management**

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### **Structure**

The Crime Concern Trust Limited (Crime Concern) is a Company Limited by Guarantee and a registered Charity.

Its objectives, as stated in its Memorandum of Association, are:

“To promote opportunities for the development, education and support of young people in need to lead purposeful, stable and fulfilled lives and to promote safer, crime free communities for the benefit of the public”.

We have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Crime Concern merged with another charity The Royal Philanthropic Society (incorporating the Rainer Foundation) on 1<sup>st</sup> July 2008. This was affected by creating a new charity The Catch22 Charity Ltd (Catch22) which became the sole trustee of Rainer and the sole member of Crime Concern.

The governance and management of Crime Concern passed to Catch22 on 1<sup>st</sup> July 2008.

### **Governance**

Catch22’s trustee board meets at least four times a year and has established a number of committees to which certain functions are delegated. These are: Finance, Growth & External Audit (FGEA), Governance Risk & Internal Audit (GRIA) and People & Performance. Additionally, the FGEA Committee has established an Investment sub- committee which concerns itself with Catch22’s investment portfolio.

The committees monitor progress against goals and targets that flow from the strategic plan set by the trustee board.

### **Trustees’ responsibilities**

The trustees responsible for preparing the Trustees’ Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.)

Company law required trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable group and of the outgoing resources and application of resources, including the income and expenditure, of the charitable group 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;

## **The Crime Concern Trust Limited**

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

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#### **Trustees' responsibilities (continued)**

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable group 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; and
- 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.

#### **Disclosure of information to auditors**

- So far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware, and
- Each Trustee has taken all the steps that ought to have taken as a Director in order to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

#### **Valuing our trustees - recruitment and induction**

The People & Performance Committee of Catch22 oversees the recruitment of trustees and undertakes a periodic skills audit of the board. Applications for trusteeship are sought through open advertisement, use of a specialist agency and personal contact. Applicants are assessed against a trustee job description and shortlisted candidates are interviewed by a panel of trustees and appointed by the trustee board. Trustees are normally appointed for 3 years and may be reappointed for a further 3 years subject to agreement of the Board.

New trustees are provided with induction meetings with the key staff and are given a detailed governance pack. Arrangements are made for trustees to visit Catch22's projects and services.

## **The Crime Concern Trust Limited**

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

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#### **Valuing our trustees - recruitment and induction (continued)**

Trustees receive information newsletters, presentations on aspects of Catch22's work and on matters affecting the voluntary sector.

Catch22 looks to all those involved in its governance to make a reasonable commitment to ongoing development and training. This may involve away days, visits, presentations and other internal functions as well as opportunities to attend relevant external events such as seminars, courses and conferences.

Catch22 also circulates publications of general interest and provides access to magazines, articles, newsletters, policy briefings and other documents of more specialist interest.

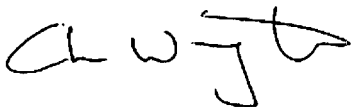
#### **Risk management**

The trustees have in place a risk management process. The process identifies the types of risks the charity faces, prioritises them in terms of likelihood of occurrence and potential impact, identifies the means of managing these risks and monitors how they are managed. Development and review of the risk management arrangements are the responsibility of the Audit Committee.

#### **Auditors**

Moore Kingston Smith LLP were appointed as auditors and have expressed their willingness to continue in office and a resolution to re-appoint them will be proposed at the annual general meeting.

***Signed on behalf of the Board of Trustees***



Chris Wright  
Trustee

19 May 2022

# **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE CRIME CONCERN TRUST LIMITED**

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## **Opinion**

We have audited the financial statements of The Crime Concern Trust Limited ('the company') for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and 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 August 2021 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; and
- 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 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If,



## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE CRIME CONCERN TRUST LIMITED (CONTINUED)**

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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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where 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 or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and from preparing a Strategic Report.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 6, 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 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE CRIME CONCERN TRUST LIMITED (CONTINUED)**

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As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud**

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

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE CRIME CONCERN TRUST LIMITED (CONTINUED)

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- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

### 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 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 any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Moore Kingston Smith LLP*

26 May 2022

Neil Finlayson (Senior Statutory Auditor)  
for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

Devonshire House  
60 Goswell Road  
London  
EC1M 7AD

**CRIME CONCERN TRUST LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR TO 31<sup>ST</sup> AUGUST 2021**

	Note	Restricted funds £'000	Unrestricted Funds £'000	Total 2021 £'000	Total 2020 £'000
<b>Income</b>		-	-	-	-
<b>Total income</b>		-	-	-	-
<b>Expenditure</b>		-	-	-	-
<b>Total expenditure</b>		-	-	-	-
<b>Net income/(expenditure) for the year</b>		-	-	-	-
<b>Net movement in funds</b>		-	-	-	-
<b>Total funds brought forward</b>		-	-	-	-
<b>Total funds carried forward</b>		-	-	-	-

The activities of the charity have now been discontinued. The charity had no recognised gains or losses other than those dealt with in the Statement of Financial Activities.

# CRIME CONCERN TRUST LIMITED

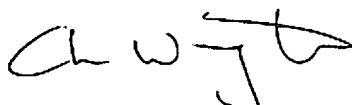
## BALANCE SHEET AS AT 31<sup>ST</sup> AUGUST 2021

Company number: 02259016  
Charity number: 800735

	Note	2021 £'000	2020 £'000
<b>Current Assets</b>			
Cash at Bank		-	-
		<hr/>	<hr/>
<b>Creditors</b>			
Amounts falling due within year		-	-
		<hr/>	<hr/>
<b>Net Current Assets</b>		-	-
		<hr/>	<hr/>
<b>Reserves</b>			
Retained Funds		-	-
		<hr/>	<hr/>
		-	-
		<hr/>	<hr/>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees 19 May 2022



Chris Wright  
Trustee

The notes on pages 14 to 15 form part of these financial statements.

# **CRIME CONCERN TRUST LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **YEAR ENDED 31 AUGUST 2021**

#### **1. ACCOUNTING POLICIES**

Crime Concern Trust Limited is a private charitable company limited by guarantee, incorporated in England & Wales and registered with the Charity Commission. The registered office is Rectory Lodge, High Street, Brasted, Kent, TN16 1JF

##### **Basis of Preparation**

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 2. The company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the 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 (the FRS 102 Charities SORP) and the Companies Act 2006.

##### **Income**

All income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably. The following accounting policies are applied to income.

##### **Expenditure**

Liabilities are recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefit will be required in settlement and the amount of the obligations can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. The following accounting policies are applied to expenditure.

##### **Fund accounting**

The Charity maintains various types of funds as follows

##### *Restricted funds*

Restricted funds represent grants, donations and legacies received which are allocated by the donor for specific purposes.

##### *Unrestricted funds*

Designated funds are amounts which have been put aside at the discretion of the trustees.

General unrestricted funds represent funds which are expendable at the discretion of the trustees in the furtherance of the objects of the Charity.

##### **Cash flow statement**

The charity is a wholly owned subsidiary of Catch 22 Charity and the cash flows of the charity are included in the consolidated cash flow of Catch 22 Charity. Consequently the charity is exempt under the terms of Financial Reporting Standard 1, from the requirement to publish a separate cash flow statement.

**CRIME CONCERN TRUST LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2021**

**2. Trustees' remuneration and expenses**

The trustees' received no remuneration for services provided or travel expenses during the year.

**3. Share capital**

As the Charity is limited by guarantee, there is no share capital. At 31 August 2021 each member has undertaken to contribute to the Charity's assets, in the event of the Charity being wound up, such amount as may be required, not exceeding £1.

**4. Ultimate parent charity**

The charity's ultimate parent charity was Catch 22 Charity Limited. Copies of the consolidated financial statements are available from the Company Secretary of Catch22 Charity Limited, whose registered office is 27 Pear Tree Street, London EC1V 3AG.

## **CRIME CONCERN TRUST LIMITED**

**Registered Office:**

Rectory Lodge  
High Street  
Brasted  
Kent  
TN16 1JF

**Registered charity no:** 800735

**Registered company no:** 02259016

**Website** [www.catch-22.org.uk](http://www.catch-22.org.uk)

**T:** 0207 336 4800

**F:** 0207 336 4801

**Trustees:**

Chris Wright  
Catch22 Charity Limited

**Auditors:** Moore Kingston Smith LLP  
Devonshire House,  
60 Goswell Road,  
London,  
EC1M 7AD