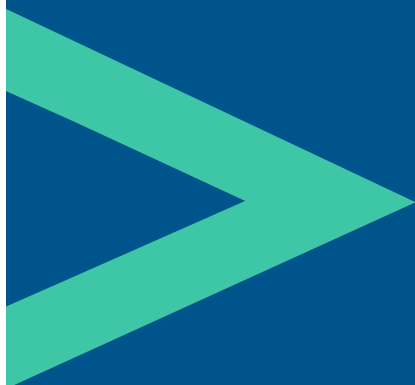
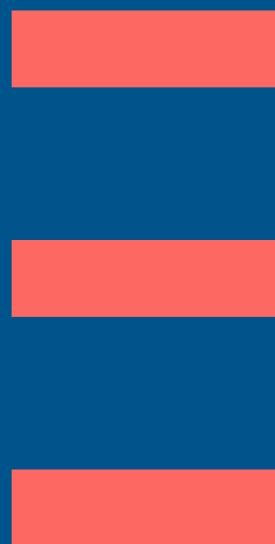


CAUSEWAY

Annual Report & Accounts

2022/2023





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CAUSEWAY

Welcome

FROM THE CHAIR OF TRUSTEES



Jennie Oswald
Chair of Trustees

The past twelve months have seen Causeway continue to grow and thrive, and I am very proud of the achievements and developments we have made across the organisation.

Our staff work tirelessly to improve the lives of the people in our service, many of whom have experienced horrendous abuse and marginalisation. An organisation is only as strong as its employees, and I can confidently say that our employees are very strong indeed!

It isn't always easy supporting others through trauma and pain on a daily basis, but thanks to the dedication of Causeway's caseworkers, navigators, and support staff, thousands of people are having their lives turned around.

In the past twelve months, we have supported in excess of 1,500 modern slavery survivors, and over 3,500 people across our crime reduction services.

On the surface it may seem like these two strands of our work do not have much in common, but in reality they often overlap. Both groups of people have experienced trauma and a lack of control over their lives, and many survivors of human trafficking will have come into contact with the criminal justice system as a result of being criminally exploited.

Criminal exploitation is a type of modern slavery that includes forced begging, forced theft, drug dealing, cannabis cultivation, and financial exploitation, and is very common across the UK. In fact it now makes up more than 25% of all exploitation cases.

Causeway is an organisation always quick and willing to respond to needs across the modern slavery sector, so in response to this increase in criminal exploitation, we recently opened a safe house specifically for Vietnamese males. These, often young and vulnerable men are brought to the UK to cultivate cannabis, but once they are rescued, are too intimidated to engage with support. The safe house has proved very successful, and the number of Vietnamese males absconding from safe support has fallen.

Causeway's expertise in trauma-informed support has also meant we have been offered contracts for two new violence reduction programmes in Merseyside. We have also recently launched our Ingredients for Life programme in association with Asda, which aims to increase the confidence and skill set of modern slavery survivors.

It's been a busy year, and as we continue to grow and develop as an organisation, I can't wait to see what the next year brings!

Thank you,
Jennie Oswald,
Chair of Trustees

Introduction

THE TRUSTEES PRESENT THEIR REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with Causeway Charitable Services Memorandum and Articles of Association, the Companies Act 1985 and the Statement of Recommended Practice, "Accounting and Reporting by Charities," issued in March 2005 and FRS 102.

MODERN SLAVERY

104 Causeway staff worked across our Modern Slavery services between April 1st 2022 and March 31st 2023.

ACCESS service supported over **1,000** service users including **738** new referrals from The North West, North East and South Yorkshire regions Between April 1st 2022 and March 31st 2023 within our Safe Houses, Outreach and Reach In support.

CRIMINAL JUSTICE

16 Causeway staff worked across our crime reduction services between April 1st 2022 and March 31st 2023.

Plan B is Causeway's crime reduction programme in South Yorkshire and supports people from Barnsley, Doncaster, Rotherham and Sheffield.

Merseyside Deferred Prosecution Service (MDPS) supports people from Knowsley, St. Helens, Sefton, Wirral, and the city of Liverpool.

Between April 1st 2022 and March 31st 2023 - there were **165** people supported by MDPS.

Between April 1st 2022 and March 31st 2023, more than **3,000** detainees were offered advice and guidance by Causeway's Plan B team in custody suites, and **112** people were supported longer term in the community.

Our Locations



Purpose, Values and Strategic Objectives

PURPOSE

To free marginalised and vulnerable people to find their voice, in a society that values their place.

STRATEGIC OBJECTIVES

In order to deliver on our vision to ensure a thriving future for marginalised and vulnerable people, particularly individuals caught in the cycle of crime and exploitation, we are working on our long term strategy.

Our objectives are:

1. Delivering excellence, pioneering new ideas for lasting change, and partnering for influence and greater visible impact.
2. Working to prevent, support and protect people from the cycle of crime and exploitation.
3. Empowering our service users' voices alongside our own for a fairer society.

VALUES

We respect the person

It starts with believing in people, seeing beyond their circumstances, being a champion for consistent support, and always being honest. We do what we say we will do, acting within boundaries as we respect people's identities, voices and personal choices. Because for us, there is no mutual respect without self-respect.

We do things right

We never let being professional get in the way of our compassion. So our approach is transparent, well-informed, and yet always personal. We take responsibility for our actions and are accountable to our high standards as well as those of others. This means that we can be relied upon to deliver excellence, and to go above and beyond what's required, to do what's really needed.

We create change

Diverse and open-minded, we always look for new, better ways to help and create the change we want to see in society. We're approachable and welcome feedback, strengthening relationships as we consider people's many perspectives. And we don't wait for change but go towards it to respond to needs.

We come through together

United in our purpose, we overcome obstacles and stride towards positive outcomes. Our resilience gives us confidence to adapt and persist. We don't give up on people, each other, or on our shared goals, and progress together.

TO DELIVER ON OUR OBJECTIVES, THE CHARITY WILL:

PREVENT. PROTECT. PROGRESS.

Causeway exists to support marginalised and vulnerable people to recover from trauma, protect them from further harm, and help them move forward into independent and fulfilling lives.

We deliver support nationally, with a primary focus on the north of England, in areas of adult modern slavery survivor support, and crime and violence reduction.

Voice

We will help survivors and service users find their voice in society and ensure it is listened to, recognised, and their contribution valued.

We will take survivors and service users' insights, alongside our expert network of partners, supporters and practitioners, into the heart of decision-making.

We seek to establish authority as a credible go-to expert and organisation with the highest standards on the prevention, support and protection of marginalised and vulnerable people in the UK.

Impact and measurement

We will measure our impact and improve our services by using data and an insight-led approach to our decision making.

Innovation

We will innovate, further develop, and collaborate with other frontline organisations and partners to enable and expand our services where there is a recognised need.

Sharing and working with others

We will tackle the skills gap experienced by marginalised and vulnerable people, by sharing knowledge, good practice and expertise, and working in partnership with others.

We will work with all relevant government officials and authorities, such as the UK anti-slavery commissioner, to play a role in the prevention, support and protection of marginalised and vulnerable people.

We will liaise effectively, and influence positive outcomes in the work of local and regional public sector agencies who we may share responsibilities with for marginalised and vulnerable people, e.g. the police, the NHS, GP surgeries and the probation service.

Influence

We will seek to raise awareness of the risks associated with falling back into the cycle of crime and exploitation, and find opportunities to strengthen prevention, support and protection services around these issues through research and greater transparency, and the voices and stories of those we support

We will invest in campaigns, and advocate tirelessly for the prevention of exploitation, support of survivors to be at the centre of all strategic thinking around modern slavery and understand the potential positive contributions.

Our Impact and Influence

OUR MODERN SLAVERY SUPPORT SERVICES

ACCESS

Our modern slavery services support survivors of exploitation who have been referred into the NRM. (National Referral Mechanism) The NRM is the government support system for people believed to be victims of exploitation and trafficking. This can include forced labour, forced sex work, forced criminality, debt bondage, and domestic servitude. We are subcontractors of the Modern Slavery Victim Care Contract (MSVCC), of which The Salvation Army is the prime contract holder.

As one of the largest providers of adult modern slavery support in the UK, **Causeway are experts in the field of survivor recovery** and can support up to one thousand people across our NRM and post NRM departments at any one time.

Our accommodation team run 15 safe houses for male and female survivors, as well as family safe houses for people who arrive with children. At capacity we can accommodate 104 people who are each given their own room and assigned an advocate to help them meet their initial needs.

Through the year we supported 221 adults and 42 dependent children.

In June this year, we opened the first safe house specifically dedicated to supporting Vietnamese males. These vulnerable men are brought to the UK to cultivate cannabis and are too intimidated to engage with support when rescued. Our approach and support has had a successful impact, and retained the number of Vietnamese males absconding from safe support from decreasing.

Our outreach team supports survivors of exploitation who are living in the community, and who need support in accessing services such as health care, housing and legal advice, and education or employment opportunities. **Across the year, the Charity supported over 1,000 survivors in the community, as well as their dependants.**

“

“Causeway has helped me a lot. When I ran away from my traffickers I was so depressed, it was not easy for me, but in the safe house I met other ladies from my country and we shared our experiences.”

– Causeway Service User

“

“Causeway helped and supported me for more than three years. In my hardest moments they were there for me.”

– Causeway service user

Marta and Paul's* Story

Marta and Paul, both in their 50s, spent most of December 2020 homeless, penniless and terrified following their escape from the locked cellar where they were being held by traffickers.

After their cleaning business in Poland went bust during the Covid pandemic, the couple were encouraged by people who had heard about the collapse of their business, to travel to London to work in a shop. However, when they arrived, they found they had been tricked by members of a Polish criminal gang. Their passports were taken, and they were told they owed their new employer thousands in 'fees' and travel expenses. They were then locked in a cellar beneath the shop.

They are not sure how long they were kept there as they were only allowed out to work. Marta was made to work in the shop and as a cleaner, and Paul was taken every day to a nearby car wash.

"It was very scary," said Marta. "Some days they wouldn't unlock the cellar, and we would have no food. I worried if there was a fire we wouldn't be able to get out."

Even though Marta and Paul were afraid of the gang, after months of being forced to work long hours for free, they took the first chance they could to escape.

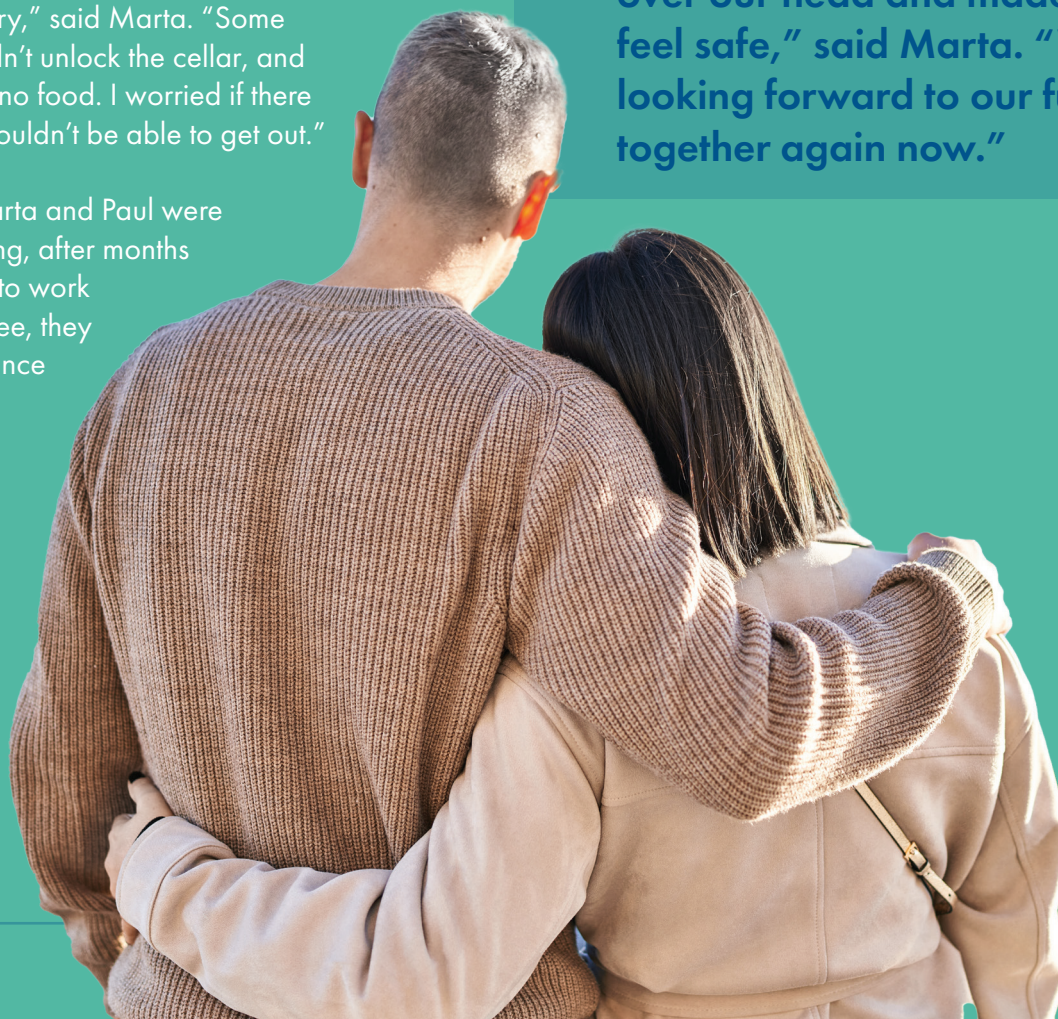
"We ran away and spent two weeks sleeping on benches around Euston Train Station," said Marta. "It was cold, and depressing, and I was worried the gang would be searching for us."

The couple sought help from the police and Polish Embassy, and on Christmas Day, they were found emergency accommodation, and then referred into Causeway's family safe houses, where they have spent the last two years.

"Causeway have taken care of us," said Marta. Marta and Paul have been supported by Causeway advocates to find work again, address their health issues, and apply for council accommodation. After two years of support, they are now preparing to move on from the safe houses and back into independence.

"Causeway helped put a roof over our head and made us feel safe," said Marta. "We are looking forward to our future together again now."

*names have been changed to protect anonymity



LIFELINE

LifeLine was the first support programme of its kind for survivors of modern slavery and was developed by Causeway to address the needs of survivors who have come to the end of their government funded support, but who still need the safety net of having someone to turn to for advice.

LifeLine supports survivors with regular phone calls, advocacy and drop-in sessions. Support is continuously adapted to meet the needs of survivors and ensure that issues do not escalate over time.

Over the last year, **Causeway has supported 200 survivors every month** and met over 2,526 personal needs including, accessing housing services, legal advice and food bank referrals. Thanks to the enhanced support we can provide through **LifeLine**, we are able to ensure that **97% of our service users avoid being re-trafficked**. Without this specialist support we would see many people left isolated and vulnerable, teetering at a cliff edge, and in real danger of being re-trafficked or forced back into a life of exploitation.

“

“Causeway has made a big difference in my life because without them I would never have felt confident and safe. They supported me emotionally, and they helped me move forward, step by step, and believe in myself again.”

– Causeway Service User

LIFELINK

Causeway currently operates four **LifeLink** hubs in Liverpool, Manchester, South Yorkshire and the North East. Feeling comfortable in, and connected to a community, is crucial for survivors of modern slavery to remain resilient and to prevent re-exploitation. **LifeLink** addresses this, and other pressing needs, during the vital period when survivors are adapting to their newly regained freedom.

It provides a safe space from which to regain of control over their lives, help them see outside of their current situations and look towards the future. By providing structured activities, along with specially programmed trips to key community locations such as museums and libraries, we ensure that survivors improve their confidence, skills and English language whilst increasing their access to vital services, reducing their exclusion and avoiding re-trafficking.

“

“LifeLink hubs were so nice. There was food, and I laughed there a lot.

They did a couple of education programmes there and asked us about our skills. It was like a new life. It was a good time.”

– Causeway service user

INGREDIENTS FOR LIFE

This is a scheme developed by Causeway in partnership with Asda. It is an interactive cookery course led by professional chefs in innovations kitchens around the country. Modern slavery survivors (including those supported by other organisations) are invited to take part in the course where they learn new skills, meet new people, and grow in confidence and self-esteem.



All participants this year have indicated a positive uplift in motivation in their day-to-day lives and feel positive about the future, and their enjoyment of everyday life.

"I would say that Ingredients for Life had various colours and we were prisms. The result of this spectrum gave me trust, self-confidence, self-reliance, courage, being decisive, independence, knowledge and above all belief. Belief in me."

– Causeway Service User

"When I started Ingredients for Life I was struggling with going outside the house, but the course motivated me to get outside the house and travel to another city on the train. This course helped with my fear and slowly made me confident that I can do this and it's not as scary to be outside as it was in my head."

– Causeway Service User

LIFESUPPLY

The people we support often arrive at our safe houses with nothing but the clothes on their back. **To help people feel welcome and safe**, LifeSupply provides an initial care pack of toiletries, bedding and clothes so that each person has what they need. We then aim to meet their ongoing needs during their time with us by gifting them additional clothing, phones, furniture, personal care items, household essentials, food, toys and gifts. Additionally, we also seek to support people with essential items when they move

on to live independently. This year, we have set up a LifeSupply hub in Liverpool, and have **received total in-kind donations to the value of almost £250,000**. Thanks to the generosity of many partners, including Asda, Aldi, John Lewis, Olivia's Closet and Vodafone, we have been able to support our service users on 825 occasions to receive the essential items they need.

BRIGHT FUTURE CO-OP

This is an initiative originally developed by Causeway, but which is now an independent co-operative that aims to fast-track survivors of modern slavery into high quality employment. Participants are matched with an employer and then provided with a paid work experience placement. If the placement is successful, they are offered a job. This bypasses hurdles such as applications and interviews that can be intimidating barriers to survivors. This year, Causeway successfully tendered to continue to deliver the National Matching Service for the Co-operative, which matches participants with employers, for the next three years.

COALITION TO STOP SLAVERY

Causeway is an active member of a coalition of around 20 modern slavery organisations across the UK who work together to campaign for better awareness of human trafficking, as well as improved services and support for survivors. A campaign in 2022 centred around 'spotting the signs' of modern slavery, as well as urging the UK government to commit to ridding its supply chains of exploitation. Two videos were produced as part of the Anti-Slavery Day campaign that featured across the Coalition's website and social media pages, and were viewed by more than 600,000 people across the week, and received more than 1 million impressions.

“

“At the beginning I wasn't able to do everything properly, and everyone around me was so quick at working. But I tried my best and I gained experience and speed and everything was okay. Everyone was so supportive and kind. We overcame any difficulties together. At the end of the role, it was such a relief to be offered the permanent position, and I was so excited to get a permanent job. I was very happy. I have been working at Greencore for 10 months now, I love the community and I love working again. I am so happy to be offered the opportunity with Bright Future, everything was perfect.”

– Bright Future Participant

GREATER MANCHESTER ANTI-TRAFFICKING AND SLAVERY NGO

This year Causeway successfully tendered to coordinate The Greater Manchester Anti-Trafficking and Slavery NGO Forum as part of Programme Challenger. The group formed in response to Greater Manchester Police's desire to collaborate with local modern slavery organisations, build on relationships, and share best practice in the areas of modern slavery and trafficking identification and support.

RESEARCH

Our team and service users have been involved in a number of significant research programmes with universities across the UK this year, including The University of Liverpool and the University of Aberystwyth. The results from these research programmes have been, and will be, used to influence and advise government modern slavery policies, as well as prevent exploitation and re-exploitation from taking place.

This year, we have completed the Home Office Research report with Trilateral helping 132 survivors' voices contribute to the Government's new Modern Slavery Strategy, as well as working with Nottingham Rights Lab on the Journeys project.

In January 2023, a University of Liverpool report titled, "Delivering Effective, Long-Term Support and Integration for People with Lived Experience of Modern Slavery" was published. The report looked into the work of LifeLine, our long-term support service, and concluded that our support has become an essential service for this growing group of individuals (post NRM) and there is an urgent need for policy makers to look at longer-term support for survivors of Modern Slavery.

<https://shorturl.at/kruA1>



OUR CRIMINAL JUSTICE SERVICES

Since the end of the Financial year, as part of our commitment to creating lasting change for marginalised and vulnerable people, and society, we have started to deliver two further Criminal Justice programmes in Merseyside. They are early intervention programmes, which focus on building community cohesion, reducing anti-social behaviour and addressing the factors behind behaviours.

Large numbers of people who find themselves stuck in a cycle of offending and arrest have experienced some kind of adverse childhood trauma such as violence, neglect, grief or sexual abuse. One study into the effects of adverse childhood trauma found that 84% of men, and 94% of women in prison have experienced some level of trauma.

This is why we focus on the person behind the offending, not the offence. We believe the best way to reduce crime and violence in society is to help the people stuck in the cycle of crime address the issues that led to their behaviour, and help them move forward with their lives. This not only benefits the individual, who is able to move forward with their lives, but also reduces the number of victims and makes society a safer place for everyone.

Our criminal justice department, known as LifeNavigate, run crime and violence reduction programmes for people wanting to break the cycle of reoffending. Our trauma-informed approach to supporting perpetrators of crime has proved very successful in reducing rates of reoffending, which not only benefits the individuals involved, but the wider community as well.

Merseyside Deferred Prosecution

Scheme is a programme run in conjunction with, and funded by, Merseyside Police, and has so far supported over 700 people of which around 450 have avoided further prosecution. Latest figures show reoffending rates in the 12 month period following arrest of MDPS participants was 4%, as opposed to non-engaged individuals of which 24% went on to re-offend.

Males aged 18-25 who have committed a first time low-level offence are offered the opportunity to take part in a twelve week crime reduction course rather than be prosecuted. The scheme focuses on addressing the issues behind the offending such as substance misuse, unemployment, or family break down.

Plan B is a violence and crime reduction programme funded by the South Yorkshire Violence Reduction Unit. Causeway's 'Custody Navigators' visit people shortly after arrest whilst in custody, and offer the chance to engage in 1-on-1, holistic and trauma-informed support to address any issues that led to their arrest.

The programme of holistic support runs alongside criminal justice proceedings, and addresses issues such as housing, anger management, substance misuse, and childhood trauma. Between April 2022 and March 2023, Plan B Navigator offered more than 3,000 detainees support, advice, guidance and reassurance from a Causeway Navigator; with leaflets and contact details distributed for those seeking support once back in the community.

During the past year, Plan B has provided intensive 1-1 support to 82 service users in the community, with 64 of those still receiving support post March 2023. 100% of service users have been signposted to services to support with specific support needs.

Leia's* Story

"When I was in the cell after my arrest I was down and depressed. I was still angry about the whole situation, but then would break out in tears as well.

When I got out I had nowhere to go and nowhere to stay. At first I went into a B&B, but after my money ran out, I slept in the bus station for two nights. At that time I had no clue how to resolve my issues. I didn't see a way forward. I had thought of killing myself because I had no idea how to get the basics of a roof over my head sorted out.

I called Causeway's Plan B navigator who had approached me while I was in the cells. The first thing we did was get coffee and do paperwork. After that we started applying for emergency accommodation. Plan B took me to the housing offices as we were struggling to get any help on the phone.

After completing necessary information with them, we had to wait for out of hours housing services. It was then confirmed I had been offered emergency accommodation.

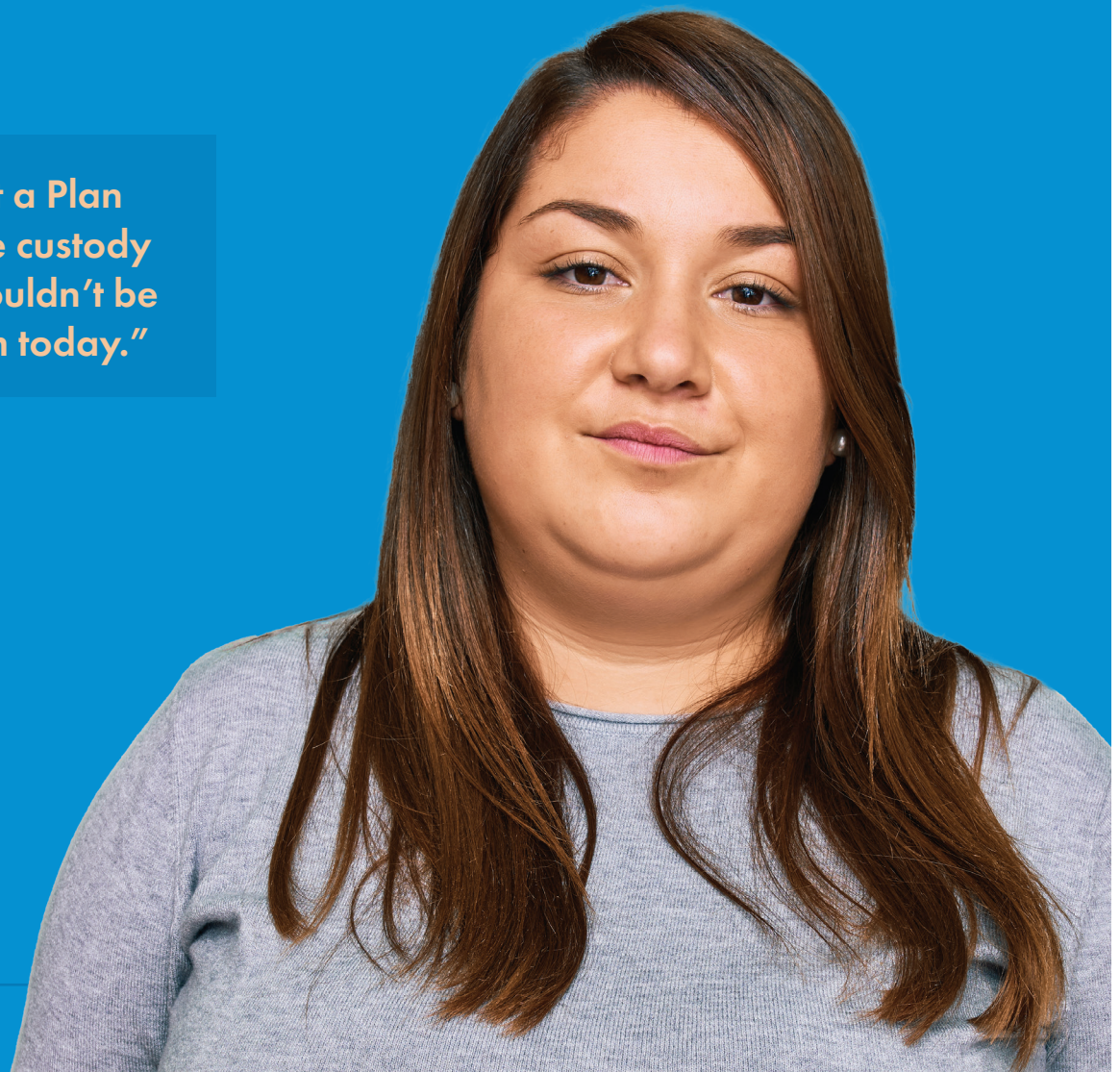
While at the emergency accommodation I eventually acquired long term housing. I used this time to resolve my substance misuse issues, and have managed to remain clean for five and a half months now.

I feel I have a better, brighter future. I am looking forward to joining groups. I am looking forward to making my new house a home.

I've never had anywhere I can call my home before because my life has been unstable since I was 13 years old."

"If I had never met a Plan B navigator in the custody suite, I know I wouldn't be sitting where I am today."

*names have been changed to protect anonymity



The People Who Make it Happen



OUR COMMITMENTS TO OUR PEOPLE

We create an inclusive environment in which people thrive. This year we have developed three staff networks: Dawn (Disability and Wellbeing Network), Plus (LGBTQIA+ Network), and Reach (Race, Ethnicity and Cultural Heritage Network). Each network is open to anyone who identifies with the network's purpose, as well as allies. We have also become Disability Confident Level 2 Employers, meaning we provide an inclusive and accessible recruitment process. This year, we have supported existing staff members by providing reasonable adjustments, along with redeployment of staff who have become disabled during their time of employment, meaning we have been able to retain their expertise.

We create an open and compassionate working culture, delivering supportive policies in line with best practice. This year, we have developed a Domestic Abuse Policy (for staff who may experience domestic abuse); as well as an IVF Policy, and Menopause Policy.

We provide support through challenging times. This year we delivered Cost of Living Support to staff, including the development of a Staff Hardship Fund, advances on expenses, as well as support with working from home expenses and office parking costs.

We invest in our staff development. With the insight of our Training Committee, we have launched Causeway Academy, enhanced our annual training plan, created specialist training opportunities for those with two years service, and began Management Mentoring Groups.

Our Staff said:

"I just wanted to send a massive thank you to the team at Causeway. Causeway is the best organisation I have ever worked for in my life, and the happiest I have been, ever. Thank you for helping to make that happen."

- Causeway Advocate

"Since joining the LifeNavigate team, I have been made to feel part of the team and have been provided with the support to help me carry out my role to the best of my ability. I love that no two days are the same in this job and I am able to work with a diverse range of service users with varying support needs. Supporting individuals to make positive changes in their life is the most rewarding part for me and the emphasis on staff wellbeing is something I believe separates Causeway from other employers."

- Causeway Navigator



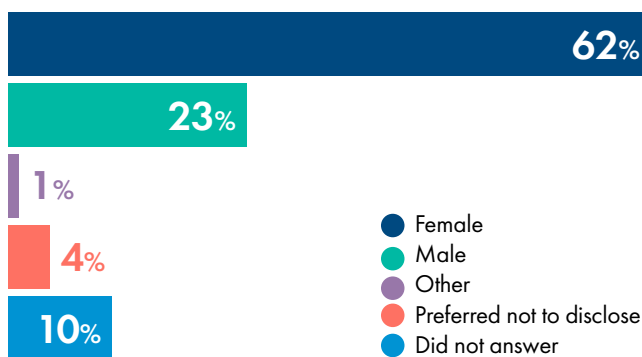
CAUSEWAY



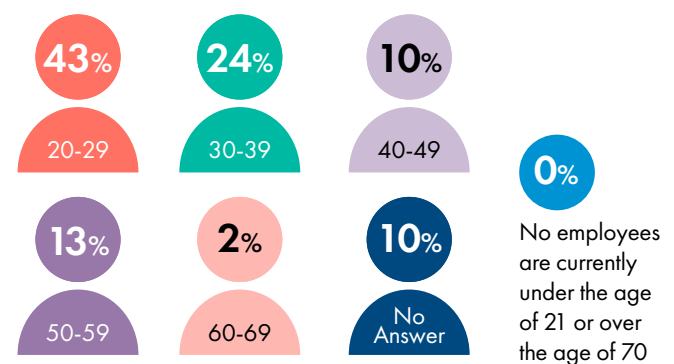
151 STAFF MEMBERS COMMITTED TO CREATING LASTING CHANGE

As part of our ongoing commitment to be an inclusive working environment and build a workforce to reflect the society we operate within, we have begun to capture EDI data from our employees. This awareness, in addition to our work to achieve and sustain external accreditations, enables us to be a responsive employer and ensure we embed equality, diversity and inclusion at the heart of all we do.

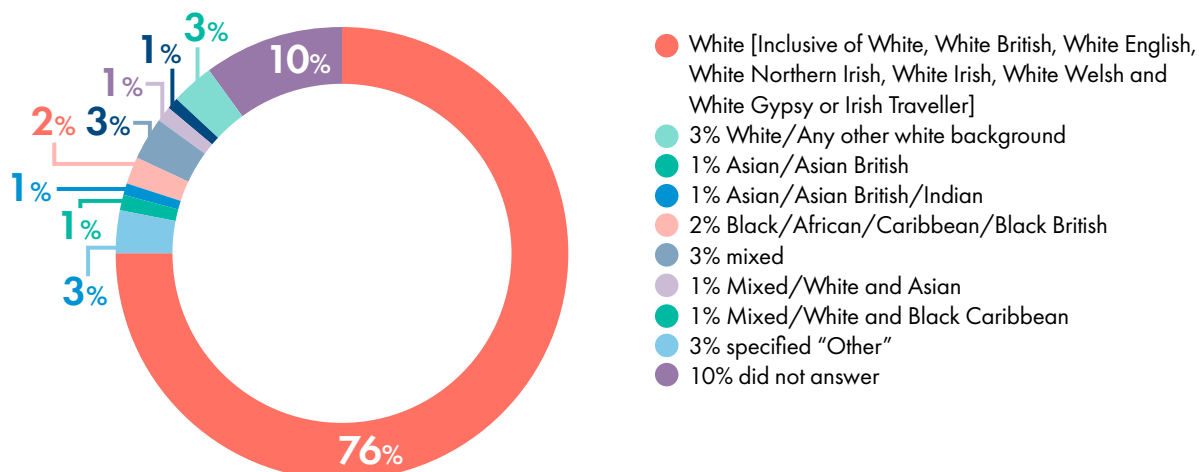
To which gender do you identify?



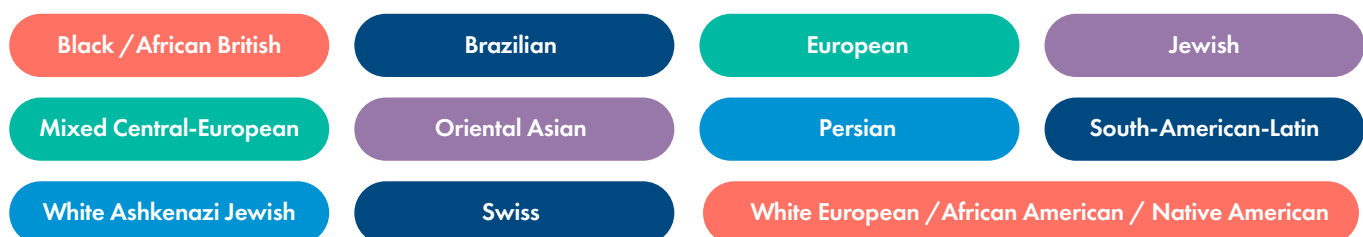
What is your age?



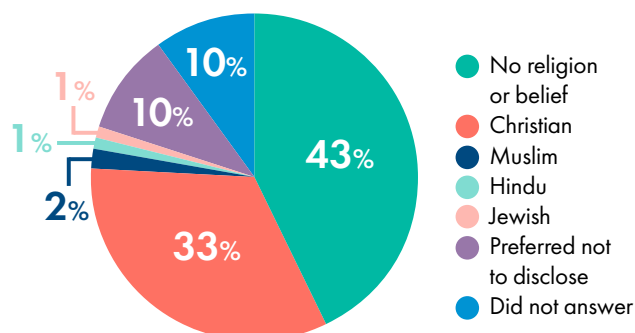
Please select your ethnic background



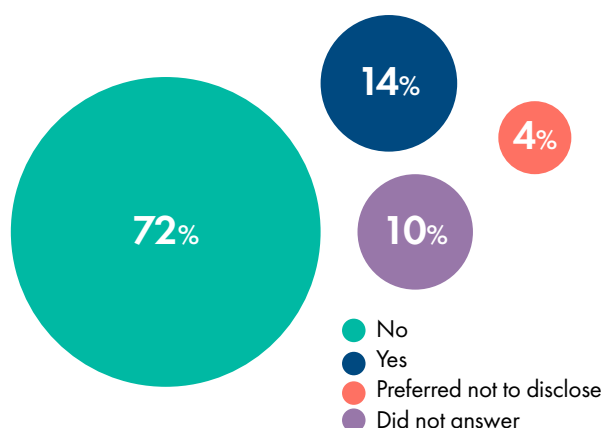
If other, please specify



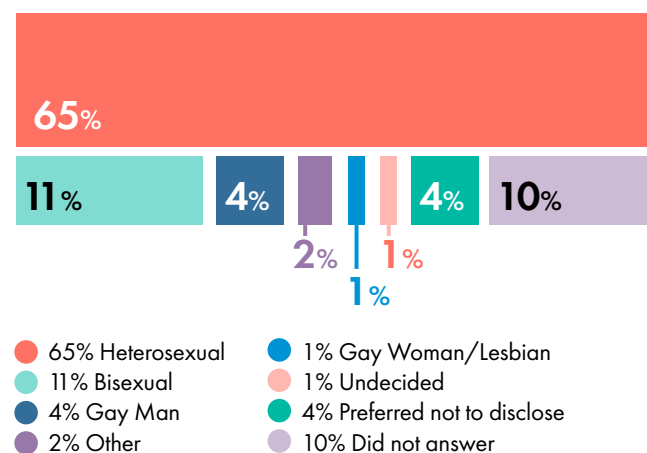
Which option best describes your religion or belief?



Do you consider yourself to have a disability or health condition?



Select the option which best describes your sexual orientation



EXTERNAL ACCREDITATIONS



Our Partners

We send sincere **thank you** to all of our partners. Without them we would be unable to achieve the impacts that we do.

TRUSTS AND FOUNDATIONS



Sheffield Town Trust



Church Burgesses Trust



St. Peter's Church



DELIVERY AND AGENCY PARTNERS





CORPORATE PARTNERS



Financial Review

The trustees make strategic decisions based on the financial position of the charity by reference to the financial information (i.e. budgets, cashflows) provided to them. They do not however carry out the routine day to day management of the charity, for which the budget leader for each department is responsible.

Causeway received £8,004,981 (2022: £6,469,485) of income during the financial year to 31 March 2023 and expended £7,640,274 (2022: £6,251,822), showing a surplus of £364,707 (2022: £217,663). The principal sources of funds are disclosed in notes 3-4 to the accounts.

At 31 March 2023 the charity's reserves were at £3,304,604 (2022: £2,939,897), all of which were unrestricted. The charity's freely available unrestricted reserves at 31 March 2023 were £3,020,917 (2022: £2,640,052).

In line with good practice and our policy, Causeway seeks to hold between three and six months of current operating costs in reserve for unforeseen circumstances. This will ensure we are able to maintain operation of our vital services to vulnerable people without disruption.

The future of Causeway includes a strategic plan to diversify and increase income, and reduce dependency on the contracts through the Salvation Army. Management are exploring diversification options for the organisation. For the year ending 31 March 2024, there has been investment to set up Fundraising/Marketing and Communications teams, a significant investment to bring all staff in line with benchmarked salaries, creation of an improved Finance and Operations structure, and additional Life Navigate programmes. With this focus on investment within, Causeway should be effectively placed to withstand a challenging environment.

There have been very kind donations from many partners towards stock (value £176,502 for the year ending 31 March 2023), this is a new addition since the prior year, and shown in note 14. Values will be maintained going forwards in alignment with the stock valuation policy.

Looking Forward

With our current Chief Executive Ed Newton announcing his departure following 11 years at the charity and more than six years leading, the search has been underway to find a new Chief Executive.

Helen Ball who is passionate about people and social justice and is an experienced Chief Executive was appointed in the summer and will take up the role in November 2023. The Charity is confident that Helen will lead Causeway forward with confidence, meet its challenges head on and help us build on everything we have achieved so far.

2023/24 will therefore be a transitional year for the charity due to the change in Board and Senior Leadership over the last twelve months and we will be focusing on the building blocks and beginning our next phase of development.



THIS WILL INCLUDE:

- An increased focus on further development of our work in Criminal Justice.
- Our first Fundraising Gala to raise awareness and increase support for our work.
- The production of our first impact report to demonstrate and share our learnings and journey to date.
- A review of core systems and procedures to enable us to strengthen our financial resilience and diversify our workforce to more accurately reflect the diversity of our service users and the society we operate within.
- A focus on raising awareness and driving change through amplifying the voices of our service users and ourselves, investing in research and developing strategic partnerships as we advocate for a fairer and more understanding society. This is critical in light of recent and proposed legislation which may impact support entitlements for survivors of modern slavery.

Provision of Information to Auditors

Each person who is a Trustee at the same time when the Trustees' report is approved, has confirmed that:

- So far as that Trustee is aware, there is no relevant audit information of which the company's auditors are unaware.
- That Trustees have taken all the steps that ought to have been taken as a Trustee in order to be aware of any information needed by the company' auditors in connection with preparing their report, and to establish that the company's auditors are aware of that information.



Legal and Administrative Details

Trustees:

Geoff Cheshire

(Appointed 24.01.2021, Chair of Trustees until 25.05.2023)

Faye Smith

(Appointed 01.01.2020)

Karl Downes

(Appointed 11.08.2015, Resigned 31.03.2023)

Alex Keramidas

(Appointed 04.05.2022, Resigned 03.07.2023)

Jennie Oswald

(Appointed 30.06.2022, Chair of Trustees from 25.05.2023)

Mominul Hamid

(Appointed 03.08.2022)

Sebastien Baugh

(Appointed 01.09.2023)

Margaret Lally

(Appointed 01.09.2023)

David Gore

(Appointed 01.09.2023)

The Charity's professional advisors are as follows:

Auditors:

UHY Hacker Young,
6 Broadfield Court, Broadfield
Way, Sheffield, S8 0XF

Bankers:

Barclays Bank plc P.O. Box
1385 2 Arena Court Sheffield
S9 2WV

Solicitors:

Stone King LLP, One Park
Row, Leeds, LS1 5HN

Registered Office:

1st Floor, Furnival House,
Furnival Gate, Sheffield,
S1 4QP, United Kingdom

Key Management Personnel:

Ed Newton

Chief Executive Officer
Resigned 17.11.2023

Helen Ball

Chief Executive Officer
Appointed 20.11.2023

Steve Watson

Chief Operating Officer
Resigned 30.06.2023

Amy Bond

Chief Operating Officer
Appointed 01.06.2023

Deepa Mistry

Chief Finance Officer
Appointed 26.06.2023

The Charity operates a Management board consisting of Heads of Finance, Operations, Services, People & Culture, Business Development & Fundraising, Communications & Engagement.

The salary of key managers and other staff is set by the Board of Trustees before the new financial year.

The Trustees apply three criteria in deciding the level of pay:

- The impact of each post on the Charity's stated objectives.
- The external jobs market and the level of pay needed to attract managers with the required skills.
- The financial resources and financial sustainability of the Charity.

Structure, Governance & Management

Causeway Charitable Services is a registered charity (number 1110314) and a limited company (number 5396512). All Trustees are also Directors for the purposes of Company law, and are members of the company and guarantee to contribute £1 in the event of a winding up. There are at least three Managing Trustees at any one time. New Trustees are recruited via a thorough process, involving advertising via an external advertising platform, with interviews and due diligence being carried out in line with our Trustee On-boarding procedure.

Work is being undertaken to form a structured induction process for the New Trustees. The Chair of Trustees maintains close contact with the CEO to whom the day-to-day operational management is delegated. The Charity is governed by its Memorandum and Articles of Association.

The Charity formerly, until September 2022, operated as City Hearts (UK), when its legal name was changed.

RECRUITMENT & APPOINTMENT OF TRUSTEES

The organisation seeks to ensure that there is diversity of experience and expertise among the Trustees. Regular meetings identify the strengths and weaknesses amongst the skill set of the Trustees, and the Board has actively and successfully recruited new members to improve the efficiency of the Board. During the financial year, the Charity added expertise in Governance, Finance, Safeguarding, Business Development, as well as ensuring that Survivor Voice is represented with the appointment of an individual with Lived Experience. Their voice is essential if we are to ensure the voices of the people we support are at the heart of decision making, and to positively shape our work and society going forward. The Trustees continue to seek to strengthen the Board, particularly in the areas of Legal and Research expertise.

TRUSTEE INDUCTION & TRAINING

Prospective Trustees become familiar with the practical work of the charity through their presence at meetings and visits to our services and offices. All Trustees are also encouraged to attend an annual away day. A variety of documents and training opportunities exist for Trustees when they are inducted, and all Trustees are provided with a set of Causeway's key Policies and Procedures.



Our Board of Trustees

Our dedicated Board of Trustees bring a wealth of expertise and experience to Causeway. Setting the strategic direction, they support and challenge our management team, to ensure we act responsibly and deliver on our purpose.



Jennie Oswald

Jennie has a wealth of knowledge and expertise in financial control as EMEA Financial Controller at the Macquarie Group, and was drawn to Causeway for the role it plays in the community, and the difference it is making to people's lives.



Md Mominul Hamid

MD is an asylum seeker and survivor of Modern Slavery and Human Trafficking. Causeway are grateful to MD for his perspective and survivor voice through his lived experience. MD has won many awards for his campaign work to enable higher education access for refugees and asylum seekers.



Geoff Cheshire

Geoff brings decades of experience from his roles as a police officer and with the Red Cross. Geoff's passion for helping people forced into a life not of their choosing, drives his work with Causeway and support for vulnerable people.



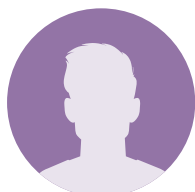
Faye Smith

Faye is an experienced marketing and PR consultant specialising in amplifying the messages of charities in the media. Following a networking event where a woman shared her story of forced sexual exploitation, Faye was interested in helping Causeway and champions the values of the organisation.



Alex Keramidas

Alex has a range of expertise with safeguarding best practice and policy as Head of Safeguarding at the Alzheimer's Society, and is passionate about supporting survivors of Modern Slavery.



Karl Downes

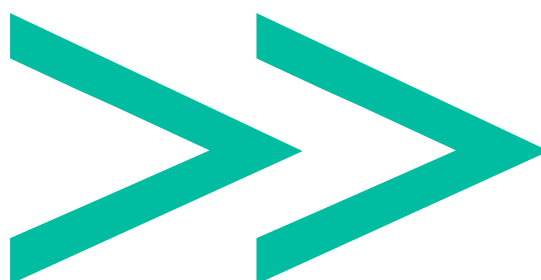
Karl joined Causeway's Board in August 2015, and has made a significant contribution to the organisation. We thank Karl for his service as he resigned in March 2023.

ORGANISATIONAL STRUCTURE

The Trustees meet on a regular, formal, basis at least four times per year, but more often when required. During COVID-19, meetings were held by video-conference, but since the lifting of restrictions we have adopted a hybrid model with some Trustees meetings taking place face to face and others via video conference. At the regular quarterly meetings the Trustees approve the Charity's Strategy, as well as areas for activity, and monitor progress against key action plans. In addition, they receive reports from the Chief Executive Officer to enable them to monitor the management of the day to day activities (which they have delegated to that officer) and provide formal approval for proposed action where necessary. In addition, the Risk Register is reviewed on an annual basis by the Board of Trustees (quarterly by the Charity's Management Board), as well as following any significant internal or external events. None of the Trustees have any beneficial interest in the Company. The activities of the Charity are to provide support for marginalised and vulnerable people. Following a review of our purpose and values, and the development of our future strategy-which involved extensive stakeholder engagement, we have submitted an update to our Charitable Objectives, which is to ensure the Charity clearly and accurately communicates its work.

INTERNAL CONTROL - MANAGING RISK

The Trustees have reviewed the Charity's risk management procedures. In the course of the review the Trustees determine the major risks to which the Charity is exposed, the potential impact if an individual risk materialises, and what mitigating actions are in place, or need to be put in place, in order to reduce each risk to a level which the Trustees consider to be acceptable. The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. They have recorded this position in a Risk Register and encapsulated the necessary risk mitigation action. The principal specific risk to which the charity is currently exposed is financial, due to potential loss or reduction in its contractual services.



Statement of trustees' responsibilities

IN RESPECT TO THE ANNUAL REPORT AND FINANCIAL STATUS

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Charity and company law requires the Trustees to prepare financial statements for each financial year. Under that law, the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the profit or loss of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.


The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions, disclose with reasonable accuracy at any time the financial position of the charity, and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Thank you

I take this opportunity to express my very sincere thanks and that of my fellow Trustees, to all staff and volunteers, friends, donors and beneficiaries and our partner agencies for their continued support.

On behalf of the board of the Trustees

Jennie Oswald
Chair of Trustees



15th December 2023

Independent Auditor's Report

TO THE MEMBERS OF CAUSEWAY CHARITABLE SERVICES

OPINION

We have audited the financial statements of Causeway Charitable Services (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 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 the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

OTHER INFORMATION

The 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 contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' 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 charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies
- regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CAUSEWAY CHARITABLE SERVICES (CONTINUED)

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the charity and the sector in which it operates, we identified the principal risks of non-compliance with laws and regulations related to the acts by the charity, which were contrary to applicable laws and regulations including fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to inflated revenue and the charity's net income for the year.

Audit procedures performed included: review of the financial statement disclosures to underlying supporting documentation, review of correspondence with and reports to the regulators, including correspondence with the Charity Commission, review of correspondence with legal advisors and enquiries of management in so far as they related to the financial statements, and in testing of journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

There are inherent limitations in the audit procedures described above and the further removed noncompliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. 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.

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

USE OF OUR REPORT

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. 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 anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Michael Mealing (Senior Statutory Auditor) for and on behalf of UHY Hacker Young

Chartered Accountants
Statutory Auditor

15th December 2023

 **Hacker Young**
Chartered Accountants

Statement of Financial Activities

INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £
<u>Income from:</u>					
Grants and donations	3	377,327	20,000	397,327	151,074
Charitable activities	4	7,605,833	-	7,605,833	6,315,322
Investments	5	1,821	-	1,821	3,089
Total income		<u>7,984,981</u>	<u>20,000</u>	<u>8,004,981</u>	<u>6,469,485</u>
<u>Expenditure on:</u>					
Raising funds	6	<u>75,074</u>	<u>-</u>	<u>75,074</u>	<u>14,808</u>
Charitable activities	7	<u>7,545,200</u>	<u>20,000</u>	<u>7,565,200</u>	<u>6,237,014</u>
Total resources expended		<u>7,620,274</u>	<u>20,000</u>	<u>7,640,274</u>	<u>6,251,822</u>
Net incoming resources before transfers		<u>364,707</u>	<u>-</u>	<u>364,707</u>	<u>217,663</u>
Net income for the year/ Net movement in funds		<u>364,707</u>	<u>-</u>	<u>364,707</u>	<u>217,663</u>
Fund balances at 1 April 2022		<u>2,939,897</u>	<u>-</u>	<u>2,939,897</u>	<u>2,722,234</u>
Fund balances at 31 March 2023		<u><u>3,304,604</u></u>	<u><u>-</u></u>	<u><u>3,304,604</u></u>	<u><u>2,939,897</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

In line with our reserves policy for providing vital services for vulnerable groups please see the Financial Review on page 22.

BALANCE SHEET AS AT 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		425,091		452,057
Current assets					
Stocks	14	176,502		-	
Debtors	15	1,558,892		1,372,309	
Cash at bank and in hand		1,451,412		1,430,464	
		<u>3,186,806</u>		<u>2,802,773</u>	
Creditors: amounts falling due within one year	16	<u>(165,889)</u>		<u>(162,721)</u>	
Net current assets			3,020,917		2,640,052
Total assets less current liabilities			3,446,008		3,092,109
Creditors: amounts falling due after more than one year	17		(141,404)		(152,212)
Net assets			<u>3,304,604</u>		<u>2,939,897</u>
Income funds					
Unrestricted funds			3,304,604		2,939,897
			<u>3,304,604</u>		<u>2,939,897</u>
The financial statements were approved by the board of directors and authorised for issue on 15 December 2023 and are signed on its behalf by:					
In line with our reserves policy for providing vital services for vulnerable groups please see the Financial Review on page 22.					
J M A Oswald					
Trustee					
Company Registration No. 5396512					

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from/(absorbed by) operations	22	65,474	(58,896)
Investing activities			
Purchase of tangible fixed assets		(38,966)	(14,280)
Proceeds on disposal of tangible fixed assets		4,488	-
Interest received		1,821	3,089
Net cash used in investing activities		(32,657)	(11,191)
Financing activities			
Repayment of bank loans		(11,869)	(8,423)
Net cash used in financing activities		(11,869)	(8,423)
Net increase/(decrease) in cash and cash equivalents		20,948	(78,510)
Cash and cash equivalents at beginning of year		1,430,464	1,508,974
Cash and cash equivalents at end of year		<u>1,451,412</u>	<u>1,430,464</u>

Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Company information

Causeway Charitable Services is a private company limited by guarantee incorporated in England and Wales. The registered office is 1st Floor, Furnival House, Furnival Gate, Sheffield, South Yorkshire, S1 4QP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Grants and voluntary income comprising gifts, donations and other forms of income, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable, except insofar as they are incapable of financial measurement.

The value of income from donations in kind is based on the estimated value of the goods donated. Income is recognised once the stock has been distributed to service users.

The value of services provided by volunteers has not been included.

Income is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1 Accounting policies

(Continued)

1.5 Resources expended

Resources expended are recognised in the year in which they are incurred inclusive of VAT.

Charitable expenditure comprises costs incurred by the charity in the delivery of its activities and includes costs that can be allocated directly to such activities and costs of an indirect nature to support them.

Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Grants for other charitable activities are made at the discretion of the trustees and are recognised in the year in which they are made.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% Straight line
Leasehold property improvements	33% Straight line
Fixtures, fittings & equipment	20% Straight line/33% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Fixed assets costing less than £500 are not capitalised.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1 Accounting policies

(Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Stocks

Stocks are stated at estimated cost. Stocks arise from donations in kind which have been received and not distributed to service users by the year end. As donated, when no price is provided an equivalent price for the goods is obtained by researching similar items.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1 Accounting policies

(Continued)

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1 Accounting policies

(Continued)

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.14 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure) for the period.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. There are no judgements or estimates which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

3 Grants and donations

	Unrestricted funds	Restricted funds	Unrestricted funds
	2023	2023	2022
	£	£	£
Donations and gifts	363,427	-	82,544
Grants receivable	13,900	20,000	68,530
	<u>377,327</u>	<u>20,000</u>	<u>151,074</u>

Donated goods and services

The donations and gifts balance of £363,427 includes donations in kind with a fair value of £300,049 that were received by the charity. During the year the charity distributed goods with a fair value of £123,547, leaving a stock balance at 31 March 2023 of £176,502 as shown in note 14.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4 Charitable activities

	2023 £	2022 £
Services provided under contract and other charitable activities	<u>7,605,833</u>	<u>6,315,322</u>

5 Investments

	2023 £	2022 £
Interest receivable	<u>1,821</u>	<u>3,089</u>

6 Raising funds

	2023 £	2022 £
<u>Fundraising and publicity</u>		
Advertising	30,643	2,385
Staff costs	<u>44,431</u>	<u>12,423</u>
Fundraising and publicity	<u>75,074</u>	<u>14,808</u>
	<u>75,074</u>	<u>14,808</u>

£4,879 of the £30,643 expenditure on advertising relates to fundraising expenses.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7 Charitable activities

	2023	2022
	£	£
Staff costs	3,646,258	3,033,697
Depreciation	61,445	73,936
Repairs and maintenance	147,241	166,730
Telephone	60,747	60,969
Training costs	67,384	61,599
Motor and travel expenses	157,523	126,774
Rent, charges and accommodation	968,333	606,371
Distributions of donations in kind	123,547	-
Insurance	35,360	28,849
Legal and professional fees	162,758	201,385
Bank interest and charges	6,592	6,821
Sundry expenses	73,300	57,083
Light and heat	101,286	82,282
Rates	41,033	39,317
Food and drink	25,282	24,235
Activities and outings	14,412	9,241
Printing, postage and stationery	9,365	11,137
IT expenses	159,358	198,856
Cleaning	47,970	49,886
Gifts	9,491	-
Licences and subscriptions	2,991	988
Allowances	1,573,493	1,319,511
City Hearts Africa	-	63,994
Loss on disposal of fixed assets	4,488	8,583
	<u>7,560,250</u>	<u>6,232,244</u>
Grant funding of activities (see note 8)	390	1,110
Share of governance costs (see note 9)	4,560	3,660
	<u>7,565,200</u>	<u>6,237,014</u>
Analysis by fund		
Unrestricted funds	7,545,200	6,237,014
Restricted funds	20,000	-
	<u>7,565,200</u>	<u>6,237,014</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8 Grants payable

	2023 £	2022 £
Grants to institutions:		
Other	390	1,110
	<u>390</u>	<u>1,110</u>

9 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Audit fees	-	4,560	4,560	-	3,660	3,660
	<u>-</u>	<u>4,560</u>	<u>4,560</u>	<u>-</u>	<u>3,660</u>	<u>3,660</u>
Analysed between						
Charitable activities	-	4,560	4,560	-	3,660	3,660
	<u>-</u>	<u>4,560</u>	<u>4,560</u>	<u>-</u>	<u>3,660</u>	<u>3,660</u>

Governance costs includes payments to the auditors of £4,560 (2022: £3,660) for audit fees. Other costs includes payments to the auditors of £3,840 (2022: £3,660) for other services.

10 Trustees

F R Smith controls another company that during the period since she became a trustee received £62 (2022: £11,145) for marketing services.

None of the other trustees (or any persons connected with them) received any remuneration or any other benefits from employment with the charity during the year.

The aggregate amount of expenses reimbursed to 5 trustees (2022: 0) in respect of business travel and out of pocket expenses amounted to £1,026 (2022: £nil).

The charity's Memorandum and Articles of Association expressly permits trustees to be remunerated provided certain conditions are met.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Employees	145	135
Trustees	5	4
	<u>150</u>	<u>139</u>

Employment costs

	2023 £	2022 £
Wages and salaries	3,313,754	2,756,573
Social security costs	290,563	221,910
Other pension costs	86,372	67,637
	<u>3,690,689</u>	<u>3,046,120</u>

There were no employees whose annual remuneration was £60,000 or more.

12 Taxation

In view of the charitable objects of the company and of its registered charity status, no taxation should be payable.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13 Tangible fixed assets

	Land and buildings	Leasehold property improvements	Fixtures, fittings & equipment	Total
	£	£	£	£
Cost				
At 1 April 2022	398,251	1,376	236,034	635,661
Additions	-	-	38,966	38,966
Disposals	-	-	(38,436)	(38,436)
At 31 March 2023	398,251	1,376	236,564	636,191
Depreciation and impairment				
At 1 April 2022	38,586	649	144,368	183,603
Depreciation charged in the year	7,963	275	53,207	61,445
Eliminated in respect of disposals	-	-	(33,948)	(33,948)
At 31 March 2023	46,549	924	163,627	211,100
Carrying amount				
At 31 March 2023	351,702	452	72,937	425,091
At 31 March 2022	359,665	727	91,665	452,057

The charity's freehold land and buildings are subject to a mortgage with the balance owed at 31 March 2023 amounting to 42% (2022: 44%) of their net book value.

14 Stocks

	2023 £	2022 £
Donated goods received for distribution to service users	176,502	-

15 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	1,466,692	1,320,656
Other debtors	2,125	-
Prepayments and accrued income	90,075	51,653
	1,558,892	1,372,309

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank loans	18	6,508	7,569
Other taxation and social security		64,853	53,236
Trade creditors		60,563	58,754
Other creditors		7	20,973
Accruals and deferred income		33,958	22,189
		<u>165,889</u>	<u>162,721</u>

17 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Bank loans	18	<u>141,404</u>	<u>152,212</u>

18 Loans and overdrafts

	2023 £	2022 £
Bank loans	<u>147,912</u>	<u>159,781</u>
Payable within one year	6,508	7,569
Payable after one year	<u>141,404</u>	<u>152,212</u>
Amounts included above which fall due after five years:		
Payable by instalments	<u>112,231</u>	<u>118,282</u>

The mortgage is secured by a first legal charge over the charity's freehold land and buildings.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2023	2023	2023	2022
	£	£	£	£
Fund balances at 31 March 2023 are represented by:				
Tangible assets	425,091	-	425,091	452,057
Current assets/(liabilities)	3,020,917	-	3,020,917	2,640,052
Long term liabilities	(141,404)	-	(141,404)	(152,212)
	<u>3,304,604</u>	<u>-</u>	<u>3,304,604</u>	<u>2,939,897</u>

20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	411,090	414,340
Between two and five years	352,896	395,996
	<u>763,986</u>	<u>810,336</u>

21 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023	2022
	£	£
Aggregate compensation	<u>59,192</u>	<u>53,428</u>

The trustees review payments made to employees in equivalent managerial positions in similar organisations when considering the levels of pay for key managers. The trustees also take in to consideration the ability of the charitable company to be able to pay such salaries.

There were no other related party transactions to disclose.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22	Cash generated from operations	2023	2022	
		£	£	
	Surplus for the year	364,707	217,663	
	Adjustments for:			
	Investment income recognised in statement of financial activities	(1,821)	(3,089)	
	(Gain)/loss on disposal of tangible fixed assets	-	8,583	
	Depreciation and impairment of tangible fixed assets	61,445	73,936	
	Movements in working capital:			
	(Increase) in stocks	(176,502)	-	
	(Increase) in debtors	(186,583)	(416,286)	
	Increase in creditors	4,228	60,297	
	Cash generated from/(absorbed by) operations	65,474	(58,896)	
23	Analysis of changes in net funds			
		At 1 April 2022	Cash flows	At 31 March 2023
		£	£	£
	Cash at bank and in hand	1,430,464	20,948	1,451,412
	Loans falling due within one year	(7,569)	1,061	(6,508)
	Loans falling due after more than one year	(152,212)	10,808	(141,404)
		<u>1,270,683</u>	<u>32,817</u>	<u>1,303,500</u>



HOW TO SUPPORT

Causeway needs fundraisers and donors to support our work. Please visit our website to find out how you can support or donate: wearecauseway.org.uk/support-us

Causeway are continually looking to increase our impact and are looking for like-minded partners who seek to drive lasting change. Please visit our website to find out more: wearecauseway.org.uk/partnerships

Causeway are dedicated to raising awareness of modern slavery, human trafficking and criminal justice intervention, and creating impactful change UK-wide. Please check out our latest campaigns and find out how to get involved and spread the word: wearecauseway.org.uk/campaigns

To find out more about Causeway, the areas we work across or how you can support, please call us on **03333 055 336**, email us at info@wearecauseway.org.uk or visit our website: wearecauseway.org.uk

Please follow Causeway on Facebook, Twitter, Instagram and LinkedIn: [@CausewayCharity](https://www.instagram.com/CausewayCharity)

If you are a member of the public concerned that somebody may be involved in modern slavery or exploitation, you can call the UK Modern Slavery Helpline on **0800 0121 700**. You can also report concerns to the Gangmasters and Labour Abuse Authority on **0800 432 0804**.

If you believe somebody is in immediate danger you should call the police on **999**.

If you are a professional looking to refer a potential survivor of modern slavery into the National Referral Mechanism (NRM), please visit the government's online referral advice page: gov.uk/government/publications/human-trafficking-victims-referral-and-assessment-forms

CAUSEWAY

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Causeway Charitable Services is a company limited by guarantee registered in England and Wales (no. 05396512) and a registered charity (no. 1110314). CAUSEWAY® is a registered trade mark with number UK00003869603.



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