

CHARITY REGISTRATION NUMBER 1110314

COMPANY REGISTRATION NUMBER 5396512

CAUSEWAY CHARITABLE SERVICES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

CAUSEWAY CHARITABLE SERVICES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	F R Smith	
	J M A Oswald	
	M M Hamid	
	M Lally	(Appointed 28 August 2023)
	S Baugh	(Appointed 28 August 2023)
	D Gore	(Appointed 28 August 2023)
	G A Cheshire	(Appointed 2 October 2023)
	E J Aitkenhead	(Appointed 13 February 2024)
	J P Waters	(Appointed 15 January 2024)
	R M Smith	(Appointed 12 April 2024)
Secretary	R Bird	
Chief executive officer	H Ball	
Charity number	1110314	
Company number	5396512	
Principal address	3rd Floor 32 Eyre Street Sheffield S1 4QZ	
Registered office	3rd Floor 32 Eyre Street Sheffield S1 4QZ	
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 1 Park Row Leeds LS1 5HN	

CAUSEWAY CHARITABLE SERVICES

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CAUSEWAY CHARITABLE SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply 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)".

Objectives and activities

Purpose

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

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.

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.

CAUSEWAY CHARITABLE SERVICES

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

To deliver on our objectives, the Charity will:

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 and GP surgeries, the probation service, etc.

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. We will do this by commissioning in-depth research that highlights the voices and stories of those we support, and demand greater transparency on data concerning marginalised and vulnerable people.
- We will invest in campaigns, and advocate tirelessly for the prevention of exploitation, and support of survivors to be at the centre of all strategic thinking around modern slavery. We will also seek to increase understanding around the potential positive contributions from people who have been supported to break free of the cycle of crime.

CAUSEWAY CHARITABLE SERVICES

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Welcome from the Chair of Trustees

I always speak about how proud I am of the staff at Causeway and their commitment to making a real difference to our Service Users and change across the organisation.

They work hard to improve the lives of the people we care for, many of whom have experienced horrendous abuse and marginalisation, our staff have supported individuals and families through trauma and pain on a daily basis.

Being a national charity existing to create lasting change for the vulnerable, means helping survivors of modern slavery and those caught in cycles of exploitation and crime.

Modern Slavery Support

Causeway support survivors of exploitation who have been referred into the National Referral Mechanism. This government system helps those who are believed to be victims of exploitation and trafficking, and this can include forced labour/sex work/criminality, debt bondage and domestic servitude.

As experts in the field of survivor recovery, we have supported almost 1,000 service users in the year ending 31st March 2024, through our Accommodation and Outreach services across the regions, and includes 543 new referrals. This involves running 15 safe houses for men, women and their families with a capacity of 111 people, who have escaped modern slavery. Our trauma-informed approach ensures that survivors receive the comprehensive care they need to rebuild their lives. Our Outreach services supports those living in the community and need support accessing services such as health care, housing and legal advice, education and employment opportunities.

Through our Research services we have advanced understanding and learning about survivors experiences, and worked with multi agency partners to elevate the cause and parallel campaigns to complement this. The Hidden Men of Modern Slavery campaign for International Men's Day in November 2023

https://www.youtube.com/watch?v=D-v1-t3H_VF&t=218s helped to highlight the misconception that males are not victims of modern slavery, and recognises them as 75% of victims of modern slavery in the UK.

Crime Reduction Services

Our crime reduction services have seen an investment this year, with over 3,600 individuals benefiting from our programs. These services often intersect with our work in modern slavery, as many survivors of human trafficking encounter the criminal justice system due to their exploitation. This can include forced begging, theft, drug dealing, cannabis cultivation and financial exploitation. By providing targeted support, we help these individuals navigate their legal challenges and begin their journey toward recovery. In addition to our current programmes Plan B and MDPS; we expanded our trauma informed support through new contracts in Merseyside: Immediate Justice and ReFocus.

Immediate Justice focuses on reducing anti-social behaviour and building community cohesion. Our restorative justice practitioners work with people involved in low-level criminal behaviour and work towards making reparations in the community. The programme addresses factors behind their behaviour, such as trauma and personal history to prevent this from becoming a recurring pattern.

ReFocus is an early intervention domestic abuse service designed to tackle those at risk of committing domestic abuse, and providing support to both parties. Participants take part in a domestic abuse awareness course specifically designed to help them understand how domestic abuse presents. One-to-one support is also provided to address the unique challenges faced.

CAUSEWAY CHARITABLE SERVICES

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Breaking Cycles: Building Lives <https://www.youtube.com/watch?v=kXYh43IId3SY> was a campaign in February 2024 that shines a spotlight on the real-life stories of people who have broken free from the cycle of crime that was holding them back from living their lives. Through film, animation and personal accounts, this campaign brings to life these often-unheard stories, and helps us explore with compassion the link between trauma and criminality, and challenge pre-conceived ideas of those involved in the criminal justice system.

Transitional year

With 2023-24 being a transitional year for the charity due to the change in Board and Senior Leadership over the previous twelve months, we have focussed on the building blocks and beginning our next phase of development. This year Causeway increased focus on further development of our work in Crime Reduction services, the review of core systems and procedures to enable us to strengthen our financial resilience, diversify our workforce to more accurately reflect the diversity of our service users and the society we operate within, and 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.

Environment

Between April 2023 and March 2024, the UK faced significant economic and social challenges that impacted our work. Rising living costs, increased social disparities and pressure on public services have directly impacted multi agency working. We have implemented measures to efficiently use our limited resources, address specific needs of different communities, and utilise our research capabilities to allow stakeholders to understand the environment we operate in.

Thank you
Jennie Oswald
Chair of Trustees

CAUSEWAY CHARITABLE SERVICES

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

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 111 people who are each given their own room and assigned an advocate to help them meet their initial needs. 1,000 survivors in the community, as well as their dependants.

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.

“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

Jim's* Story

Jim's exploitation began when he was introduced to a father and son through a friend. He had seen them around but didn't know much about them. “They knew I was really interested in cars,” he said. They offered me a car and said all I needed to do was pay them £50 per week. The car was worth around £3,500, I had never been able to afford anything like this in my life so I jumped straight in”. Jim began using his weekly wages to pay the £50 debt.

“Suddenly the payment was £100 a week, he said. Then it got upped again. I couldn't afford it by this point, which I told them, but they said ‘you owe us this’. They gave me a bag and told me to take it to a certain location. I didn't look in the bag but I had an idea of what was in there. By this point I had realised they were dangerous, so I did as they told me as I wanted to avoid trouble. After I had delivered it, the bag went missing”.

“They then told me the bag had contained over £20,000 worth of cannabis and cocaine. They said I now owed them this and the car money!” The gang said they wanted £500 a week from Jim, forcing him to deal cannabis and cocaine. The ‘debt’ continued to spiral out of control, to the point where Jim was told he now owed £7,500 per week. He was working 16 hours a day for them, dealing drugs.

CAUSEWAY CHARITABLE SERVICES

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

During this time, Jim estimated that he had given the gang around £70,000, but they still said he owed them money. Packages the gang gave him were 'stolen' three times- a strategy used by the gang to keep Jim in debt.

"Each time this happened, they said I now owed them more money, so I would carry on working for them in fear".

When Jim's partner fell pregnant, he realised he couldn't go on living like this. The gang threatened to kill Jim and hurt his family. It was the final straw, and he went to the police, who referred him into the NRM (National Referral Mechanism- Government's support system for survivors of Modern Slavery).

Jim and his family were supported in a Causeway safe house for four months. "I started to believe we had a fresh start," he said. "I felt my partner was supported too".

"I can't thank my caseworker enough for everything he's done for me. If I'm having a bad day he listens, that's the best thing for me. I know he does everything to support me, and it's because he cares, he cares about his job and about me. He listens and advises any way he can, he is always there, no matter what it is. The best thing I ever did was come into the NRM, I couldn't have done this on my own".

With the support of his caseworker, Jim has since found employment.

"My caseworker took me to my interview. If it wasn't for him, I wouldn't have gone that day because of my anxiety. I really enjoy my job, it's tiring but I wouldn't change it. The people I work with are all brilliant. I'm not completely there, but I feel like I am finally learning to be me, learning who I am. My life is now positive, I am happy to wake up every single day. I couldn't have predicted how my life would change."

"My Causeway caseworker completely changed my view on everything," said Jim. "I started seeing the positive in."

*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 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 100 survivors every month and met over 2,000 personal needs including, accessing housing services, legal advice and food bank referrals.

The service also supported the finding of 68 missing service users by filing reports to the police. 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

CAUSEWAY CHARITABLE SERVICES

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

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

In 2024 financial year so far we have distributed over 4,000 items to over 300 service users including bedding, devices, sim cards and clothing. These items added to a total value of £ 116,580.01 which has made an amazing difference in service users' financial situation.

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.

The Bright Future process allows candidates to by-pass hurdles such as applications and interviews which can act as barriers for them gaining employment and reaching independence. Candidates access roles in a supportive environment without needing to share their history of exploitation. Causeway are contracted to run the National Matching System (NMS), to maximise the impact of the programme by providing support and training to members.

CAUSEWAY CHARITABLE SERVICES

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Bright Future Co-operative is working with 13 Businesses, including Currys, Morrisons and Coop Group, and 23 charities and has represented Causeway at national and international events. Almost 90 survivors have accessed safe employment as a result of the programme.

"From going from a job where I felt like I was grafting nonstop but earning nothing, to this, where I was happy working, and earning money. It was overwhelming. It was just awesome to go to work! A few years ago I was close to taking my own life, but it's like my life's got meaning now. The opportunities are there, and I'm going to take them. A better life isn't a dream anymore, it's a reality" – Bright Future Participant

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. 2024 saw the Coalition come together to host a roundtable event in Lincoln's Inn, London, to discuss the issue of poor sentencing of modern slavery and human trafficking perpetrators. The event was very successful, and was attended by numerous people from the modern slavery, and law and justice sectors. A report will be created that highlights the issues raised, as well as ideas and policies that were recommended off the back of the event.

GREATER MANCHESTER ANTI-TRAFFICKING AND SLAVERY NGO

Causeway continues to successfully 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. As part of Anti-Slavery Month in October, Causeway joined members of Programme Challenger to host a number of successful events, including a professional networking session, a public facing panel discussion and networking event, and an awareness raising event around spotting the signs of modern slavery, in Manchester City Centre.

RESEARCH

Causeway has joined up with the University of Nottingham for new research which aims to understand how the best maternity care and support can be provided to survivor mothers and their babies. Around three in every ten women survivors of modern slavery are pregnant while being trafficked. The National Institute for Health and Care Research and the Salvation Army have funded the research to find ways to ensure survivor mothers, like all childbearing women, receive care that is respectful, safe and appropriate to their situation. The project has been developed jointly by maternity, mental health and modern slavery researchers at the University of Nottingham's School of Health Sciences and Rights Lab, survivor mothers and Causeway.

Causeway are proud to have taken part in a pioneering research project that investigated the use of Ethical AI in improving the recovery journey for survivors of modern slavery.

With our partners, Modern Slavery and Human Rights Policy and Evidence Centre, Aberystwyth University, FiftyEight, and Trilateral Research, Causeway took part in Project RESTART, which saw tens of thousands of historical case notes from survivors of modern slavery combed for data, alongside an app used by survivors of modern slavery to record their feelings and needs in real time.

<https://www.wearecauseway.org.uk/modern-slavery/artificial-intelligence-could-improve-recovery-journey-for-modern-slavery-survi>

CAUSEWAY CHARITABLE SERVICES

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

OUR CRIME REDUCTION SERVICES

Causeway's four crime reduction services provide crime and violence reduction programmes for those committed to breaking their cycle of criminality. Our trauma-informed approach to supporting those who commit crime has proved successful in reducing rates of reoffending, which not only benefits the individuals involved, but reduces the number of victims and creates a safer society for all.

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.

Merseyside Deferred Prosecution Scheme is a programme run in conjunction with, and funded by, Merseyside Police, which within the year supported over 100 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.

Refocus works in conjunction with Merseyside Police to deliver a 12-week, early intervention domestic abuse perpetrator programme for Conditional Cautions. The programme acts quickly to challenge early signs of domestic abuse by providing individuals an opportunity to address harmful behaviours through tailored support. This support looks at addiction, mental health, anger management and emotional wellbeing.

Individuals also attend an educational programme which raises awareness of the effects of domestic abuse and for them to recognise and take accountability for their actions.

Our early intervention works to prevent further escalation of domestic abuse and to protect families, partners, and future partners of perpetrators from further harm.

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.

As the programme is voluntary any criminal proceedings will continue. The programme is an opportunity for individuals to access support for mental health, housing, addiction, employment / training.

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 2023 and March 2024, Plan B Navigator offered more than 3,500 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 95 service users in the community, with 43 of those still receiving support post March 2024. 100% of service users have been signposted to services to support with specific support needs.

Immediate Justice focuses on reducing anti-social behaviour and building community cohesion. Causeway's restorative justice practitioners work with people who have taken part in low-level criminal behaviour to work towards making reparations in the community.

CAUSEWAY CHARITABLE SERVICES

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Adam's* Story

At only 23, Adam's troubled childhood meant he had already spent six years in and out of custody, and says his future could have looked very different, were it not for the help of Causeway. Adam's story is similar to that of many vulnerable young people who grow up on streets marred by gang violence and drugs.

"I was surrounded by gangs, so that's how I ended up...I started doing drugs and got into fighting." Adam also struggled with dyslexia and found school difficult. After a classroom altercation aged 11, he was permanently expelled and finished his education at a pupil referral unit.

Although Adam found the one to one support he received easier to engage with than mainstream school, the wrong choice of friends led to some poor decision making that would find him in a custody cell on repeat.

Recalling the first time he was taken into custody aged 16, he said: "I got caught with a flip knife. I was trying to prove to my mates that I was 'the big I am'." From then on, Adam's life spiralled out of control. He was abusing alcohol and drugs, and repeatedly getting arrested for violent offences.

In October 2021, Adam found himself in yet another police cell, but by now he was a father of three, and knew he needed to change his life if he was to set any kind of example to his children.

Talking about the first time he met Mark, a Navigator in our Life Navigate Team, Adam said: "I was in the cells and Mark approached me, and talked to me like anyone else. He didn't think I was just a criminal, he actually talked to me with respect.

"We had a little chat, and he passed me a leaflet and said he wanted to work with me to try and get me away from gangs and all the idiots and stuff." Following his release from police custody, Adam met Mark to address the key issues with his lifestyle that were holding him back.

With the support of Causeway, Adam studied for, and passed his core GCSEs – something he hadn't managed at school. After that, he found his first job, and now hopes to progress into forklift truck driving in his home city of Sheffield. In just twelve months, Adam has completely changed his life around.

"When Mark came in my life he gave me the kick I actually needed to get myself in gear," said Adam. Before Causeway, I was doing everything wrong. I was fighting and stuff. Now, if something upsets me, I take a step back and think about what might happen if I do something. "I have a flat, next year I want to get a house, and eventually buy my own house. I've always wanted to do that."

*names have been changed to protect anonymity

CAUSEWAY CHARITABLE SERVICES

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

OUR COMMITMENTS TO OUR PEOPLE

We remain committed to harnessing an inclusive working environment, whilst ensuring equality, diversity and inclusion is organic in our way of working. We have appointed a team of EDI Coordinators, who also work in a range of roles throughout Causeway, which helps inform how we can develop EDI to create a great workplace culture, but also deliver the best possible support for our service users.

We have been awarded Bronze Award in the Stonewall Workplace Equality Index, which is a celebration of the all-round commitment to creating an Inclusive workplace for LGBTQIA+ employees. Working towards the Bronze Award has meant we have been able to create develop policies such as the Transitioning at Work Policy, offering support to any employee going through the transitions journey.

We continue to look for opportunities for the development of our staff, and to ensure the training we deliver is engaging and ensures our employees have the knowledge and confidence to success. We have implemented a training team, who are responsible in the training and upskilling of staff in their specialist areas, and have embarked on enrolling employees on to apprenticeships to develop their skills.

Staff well-being still remains one of our top priorities. Recognising the work we do can often be complex, our People and Culture Team are committed to providing one-on-one, tailored wellbeing support to any employee who may need it.

This is done through creating well-being action plans, a set of actions or agreements between Causeway and employees that puts their Publishing at the forefront. Such initiatives exist alongside other measures for employees to prioritize their wellbeing, such as the weekly wellbeing hour; an hour a week our employees can use when they need, to do something positive for their wellbeing at work.

Our staff said:

"As a Peace Practitioner I have always wanted to serve an organisation that supports human lives to recover from trauma and develop safe and fulfilling futures. I am glad that I found that in Causeway. More so, being part of an organisation that respects and embraces diversity of both its employees and stakeholders makes me feel wanted and always strive to do more for the organisation" - Clifton, Navigator, Life Navigate

"I thoroughly enjoy my role at Causeway. It is an incredibly rewarding job, and I often come home filled with a profound sense of accomplishment. Having spent five years in client-facing roles, I am now in the fundraising department, which has provided me with valuable opportunities for growth within the organisation. I appreciate collaborating with like-minded individuals who are committed to advocating for human rights and achieving the best outcomes for survivors of trafficking". - Mary, LifeSupply Coordinator

"Causeway has established a culture of ensuring that we, as staff members, are also taken care of and several avenues are offered to support our well-being. Despite our roles being mainly remote, I never feel alone and I am always supported by members of my team. We have a vibrant team dynamic! I feel supported and considered often for personal development opportunities and I appreciate being able to discuss training with our P&C team". - Luke, Anti-Trafficking Outreach Coordinator

CAUSEWAY CHARITABLE SERVICES

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

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 responsibility is delegated to the CEO, Senior Leadership team and wider operational department managers.

For the year ending 31 March 2024, there has been investment to set up Fundraising and Marketing/Communications teams, a significant investment to bring all staff in line with benchmarked salaries, creation of an improved Finance and Operations structure, and additional Crime Reduction 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 with a value of £200,461 for the year ending 31 March 2024 (2023: £176,502). Some key highlights to note are the first Fundraising Gala to raise awareness and increase support for our work in September 2023 which drew attendees from the modern slavery sector as well as our partners. A fundraising milestone was Glasspool's contribution to allow provision of necessary everyday goods to our Service users.

Causeway received £9,629,929 (2023: £8,004,981) of income during the financial year to 31 March 2024 and expended £9,761,143 (2023: £7,640,274), showing a planned deficit of £131,214 (2023: surplus £364,707). The principal sources of funds are disclosed in notes 3-4 to the accounts.

At 31 March 2024 the charity's reserves were at £3,173,390 (2023: £3,304,604), all of which were unrestricted. The charity's freely available unrestricted reserves at 31 March 2024 were £2,863,010 (2023: £3,020,917). 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 to enable the charity to continue to operate in such circumstances. This is to ensure the sustainability of our vital services to the vulnerable is maintained without disruption.

Looking ahead

We said a heartfelt goodbye as our Chief Executive Ed Newton departed Causeway, and welcomed our new Chief Executive Helen Ball, who joined us in November 2023.

During 2024-25 we will take stock of our achievements to date and seek to build upon that strong baseline for achievement into the future. We will be preparing and putting in place our new three-year strategic plan for the period April 2025 to March 2028 which will build upon the Charity's journey to date and reflect our continued drive and passion to achieve real change for the people we support.

The fiscal year 2023-2024 has been a testament to the resilience and dedication of everyone associated with Causeway Charitable Services. As we move forward, we remain committed to our mission and look forward to another year of making meaningful differences in the lives of those we serve. We extend our heartfelt gratitude to our donors, volunteers, partners, and staff for their unwavering support.

Together, we will continue to build a brighter future for our communities.

CAUSEWAY CHARITABLE SERVICES

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and 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. Once recruited Trustees undergo a structured induction process. 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 trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

F R Smith	
G A Cheshire	(Resigned 25 May 2023 and reappointed 2 October 2023)
A Kceramidas	(Resigned 3 July 2023)
J M A Oswald	
M M Ilamid	
M Lally	(Appointed 28 August 2023)
S Baugh	(Appointed 28 August 2023)
D Gore	(Appointed 28 August 2023)
E J Aitkenhead	(Appointed 13 February 2024)
J P Waters	(Appointed 15 January 2024)
R M Smith	(Appointed 12 April 2024)

Key Management Personnel:

Helen Ball (Chief Executive Officer - appointed 20.11.2023)
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.

Recruitment and 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.

CAUSEWAY CHARITABLE SERVICES

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Trustee Induction and 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.

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. During this year, the Board agreed to set up a Remuneration and Nominations Committee, agreed draft terms of reference and nominated representatives. The first meeting of the Committee was held on 20 February 2024.

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.

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

CAUSEWAY CHARITABLE SERVICES

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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.

The trustees' report was approved by the Board of Trustees.

J M A Oswald

Chair of Trustees

Dated: 5 December 2024

CAUSEWAY CHARITABLE SERVICES

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Causeway Charitable Services for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that year.

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. 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.

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 2024 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 2024 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.

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

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.

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

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 non-compliance 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

5 December 2024

Chartered Accountants
Statutory Auditor

CAUSEWAY CHARITABLE SERVICES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
Income from:					
Grants and donations	3	301,581	377,327	20,000	397,327
Charitable activities	4	9,298,198	7,605,833	-	7,605,833
Other trading activities	5	500	-	-	-
Investments	6	29,650	1,821	-	1,821
Total income		9,629,929	7,984,981	20,000	8,004,981
Expenditure on:					
Raising funds	7	161,859	75,074	-	75,074
Charitable activities	8	9,599,284	7,545,200	20,000	7,565,200
Total resources expended		9,761,143	7,620,274	20,000	7,640,274
Net (outgoing)/incoming resources before transfers		(131,214)	364,707	-	364,707
Net (expenditure)/income for the year/ Net movement in funds		(131,214)	364,707	-	364,707
Fund balances at 1 April 2023		3,304,604	2,939,897	-	2,939,897
Fund balances at 31 March 2024		3,173,390	3,304,604	-	3,304,604

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.

CAUSEWAY CHARITABLE SERVICES

BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	14		440,978		425,091
Current assets					
Stocks	15	200,461		176,502	
Debtors	16	1,809,932		1,558,892	
Cash at bank and in hand		1,120,847		1,451,412	
			3,131,240		3,186,806
Creditors: amounts falling due within one year	17	(268,230)		(165,889)	
Net current assets			2,863,010		3,020,917
Total assets less current liabilities			3,303,988		3,446,008
Creditors: amounts falling due after more than one year	18		(130,598)		(141,404)
Net assets			3,173,390		3,304,604
Income funds					
Unrestricted funds			3,173,390		3,304,604
			3,173,390		3,304,604

The financial statements were approved by the board of directors and authorised for issue on 5 December 2024 and are signed on its behalf by:

J M A Oswald

Trustee

Company Registration No. 5396512

CAUSEWAY CHARITABLE SERVICES

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	23		(276,391)		65,474
Investing activities					
Purchase of tangible fixed assets		(68,587)		(38,966)	
Proceeds from disposal of tangible fixed assets		-		4,488	
Investment income received		24,450		1,821	
Net cash used in investing activities			(44,137)		(32,657)
Financing activities					
Repayment of bank loans		(10,037)		(11,869)	
Net cash used in financing activities			(10,037)		(11,869)
Net (decrease)/increase in cash and cash equivalents			(330,565)		20,948
Cash and cash equivalents at beginning of year			1,451,412		1,430,464
Cash and cash equivalents at end of year			1,120,847		1,451,412

CAUSEWAY CHARITABLE SERVICES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Company information

Causeway Charitable Services is a private company limited by guarantee incorporated in England and Wales. The registered office is 3rd Floor, 32 Fyre Street, Sheffield, S1 4QZ.

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.

CAUSEWAY CHARITABLE SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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
Motor vehicles	10% 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.

CAUSEWAY CHARITABLE SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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.

CAUSEWAY CHARITABLE SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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.

CAUSEWAY CHARITABLE SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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.

CAUSEWAY CHARITABLE SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Grants and donations

	Unrestricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024 £	2024 £	2023 £	2023 £	2023 £
Donations and gifts	244,616	244,616	363,427	-	363,427
Grants receivable	56,965	56,965	13,900	20,000	33,900
	<u>301,581</u>	<u>301,581</u>	<u>377,327</u>	<u>20,000</u>	<u>397,327</u>

Donated goods and services

The donations and gifts balance of £244,616 (2023 £363,427) includes donations in kind with a fair value of £165,663 (2023 £300,049) that were received by the charity. During the year the charity distributed goods with a fair value of £141,705 (2023 £123,547), leaving a stock balance at 31 March 2024 of £200,461 (2023 £176,502) as shown in note 14.

During the year the charity distributed goods with a fair value of £10,627 to two institutions: Snowdays £1,627 and Carasf £9,000. The remaining balance of £131,078 was distributed to individuals.

4 Charitable activities

	2024 £	2023 £
Services provided under contract and other charitable activities	<u>9,298,198</u>	<u>7,605,833</u>

5 Other trading activities

	2024 £	2023 £
Fundraising events	<u>500</u>	<u>-</u>

CAUSEWAY CHARITABLE SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

6 Investments

	2024	2023
	£	£
Interest receivable	29,650	1,821

7 Raising funds

	2024	2023
	£	£
<u>Fundraising and publicity</u>		
Advertising	67,740	30,643
Staff costs	94,119	44,431
	<u>161,859</u>	<u>75,074</u>
Fundraising and publicity	161,859	75,074
	<u>161,859</u>	<u>75,074</u>

£13,995 of the £67,740 expenditure on advertising relates to fundraising expenses.

CAUSEWAY CHARITABLE SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Charitable activities

	2024 £	2023 £
Staff costs	4,871,404	3,646,258
Depreciation	51,543	61,445
Repairs and maintenance	153,996	147,241
Telephone	59,094	60,747
Training costs	79,948	67,384
Motor and travel expenses	220,469	157,523
Rent, charges and accommodation	1,054,627	968,333
Distributions of donations in kind	141,705	123,547
Insurance	32,998	35,360
Legal and professional fees	343,898	162,758
Bank interest and charges	10,432	6,592
Sundry expenses	112,807	73,300
Light and heat	143,426	101,286
Rates	48,680	41,033
Food and drink	33,835	25,282
Activities and outings	15,810	14,412
Printing, postage and stationery	18,616	9,365
IT expenses	261,038	159,358
Cleaning	57,680	47,970
Gifts	-	9,491
Licences and subscriptions	38,909	2,991
Allowances	1,837,193	1,573,493
Loss on disposal of fixed assets	1,159	4,488
Rebranding	-	60,593
	<u>9,589,267</u>	<u>7,560,250</u>
Grant funding of activities (see note 9)	5,337	390
Share of governance costs (see note 10)	4,680	4,560
	<u>9,599,284</u>	<u>7,565,200</u>
Analysis by fund		
Unrestricted funds	9,599,284	7,545,200
Restricted funds	-	20,000
	<u>9,599,284</u>	<u>7,565,200</u>

CAUSEWAY CHARITABLE SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Grants payable

	2024 £	2023 £
Grants to institutions:		
Other	5,337	390
	<u>5,337</u>	<u>390</u>
	<u>5,337</u>	<u>390</u>

10 Support costs

	Support costs £	Governance costs £	2024 £	Support costs £	Governance costs £	2023 £
Audit fees	-	4,680	4,680	-	4,560	4,560
	<u>-</u>	<u>4,680</u>	<u>4,680</u>	<u>-</u>	<u>4,560</u>	<u>4,560</u>
	<u>-</u>	<u>4,680</u>	<u>4,680</u>	<u>-</u>	<u>4,560</u>	<u>4,560</u>
Analysed between						
Charitable activities	-	4,680	4,680	-	4,560	4,560
	<u>-</u>	<u>4,680</u>	<u>4,680</u>	<u>-</u>	<u>4,560</u>	<u>4,560</u>

Governance costs includes payments to the auditors of £4,680 (2023: £4,560) for audit fees. Other costs includes payments to the auditors of £4,320 (2023: £3,840) for other services.

11 Trustees

F R Smith controls another company that during the period since she became a trustee received £nil (2023: £62) 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 1 trustees (2023: 5) in respect of business travel and out of pocket expenses amounted to £22 (2023: £1,026).

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

CAUSEWAY CHARITABLE SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Employees	164	145
Trustees	9	5
	<u>173</u>	<u>150</u>

Employment costs

	2024 £	2023 £
Wages and salaries	4,439,932	3,313,754
Social security costs	412,473	290,563
Other pension costs	113,118	86,372
	<u>4,965,523</u>	<u>3,690,689</u>

The number of employees whose annual remuneration was £60,000 or more were:

	2024 Number	2023 Number
£60,001-£70,000	2	-

13 Taxation

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

CAUSEWAY CHARITABLE SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Tangible fixed assets

	Land and buildings	Leasehold property improvements	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2023	398,251	1,376	236,564	-	636,191
Additions	-	-	33,587	35,000	68,587
Disposals	-	-	(24,717)	-	(24,717)
At 31 March 2024	398,251	1,376	245,434	35,000	680,061
Depreciation and impairment					
At 1 April 2023	46,549	924	163,626	-	211,099
Depreciation charged in the year	7,965	275	41,557	1,745	51,542
Eliminated in respect of disposals	-	-	(23,558)	-	(23,558)
At 31 March 2024	54,514	1,199	181,625	1,745	239,083
Carrying amount					
At 31 March 2024	343,737	177	63,809	33,255	440,978
At 31 March 2023	351,702	452	72,937	-	425,091

The charity's freehold land and buildings are subject to a mortgage with the balance owed at 31 March 2024 amounting to 40% (2023: 42%) of their net book value.

15 Stocks

	2024 £	2023 £
Donated goods received for distribution to service users	200,461	176,502

16 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	1,670,030	1,466,692
Other debtors	5,200	2,125
Prepayments and accrued income	134,702	90,075
	1,809,932	1,558,892

CAUSEWAY CHARITABLE SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

17 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank loans	19	7,277	6,508
Other taxation and social security		101,506	64,853
Trade creditors		75,492	60,563
Other creditors		22,847	7
Accruals and deferred income		61,108	33,958
		<u>268,230</u>	<u>165,889</u>

18 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Bank loans	19	<u>130,598</u>	<u>141,404</u>

19 Loans and overdrafts

	2024 £	2023 £
Bank loans	<u>137,875</u>	<u>147,912</u>
Payable within one year	7,277	6,508
Payable after one year	<u>130,598</u>	<u>141,404</u>
Amounts included above which fall due after five years:		
Payable by instalments	<u>105,463</u>	<u>112,231</u>

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

CAUSEWAY CHARITABLE SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

20 Analysis of net assets between funds

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2024	2023	2023	2023
	£	£	£	£
Fund balances at 31 March 2024 are represented by:				
Tangible assets	440,978	425,091	-	425,091
Current assets/(liabilities)	2,863,010	3,020,917	-	3,020,917
Long term liabilities	(130,598)	(141,404)	-	(141,404)
	<u>3,173,390</u>	<u>3,304,604</u>	<u>-</u>	<u>3,304,604</u>

21 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:

	2024	2023
	£	£
Within one year	678,354	411,090
Between two and five years	213,474	352,896
	<u>891,828</u>	<u>763,986</u>

CAUSEWAY CHARITABLE SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

22 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024 £	2023 £
Aggregate compensation	243,806	59,192

The key management personnel of the charity comprise the trustees and the senior leadership team. For 2023 the senior leadership team consisted of only the Chief Executive Officer but in 2024 there has been a change in the management structure so that the senior leadership now comprises the Chief Executive Officer, the Chief Operations Officer and the Chief Finance Officer. The total amount of employee benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the charity was £243,806 (2023: £59,192).

None of the trustees received any remuneration or benefits during the period.

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 into consideration the ability of the charitable company to be able to pay such salaries.

There were no other related party transactions to disclose.

23 Cash generated from operations	2024 £	2023 £
(Deficit)/surplus for the year	(131,214)	364,707
Adjustments for:		
Investment income recognised in statement of financial activities	(29,650)	(1,821)
Loss on disposal of tangible fixed assets	1,159	-
Depreciation and impairment of tangible fixed assets	51,543	61,445
Movements in working capital:		
(Increase) in stocks	(23,959)	(176,502)
(Increase) in debtors	(245,840)	(186,583)
Increase in creditors	101,570	4,228
Cash (absorbed by)/generated from operations	(276,391)	65,474

CAUSEWAY CHARITABLE SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

24 Analysis of changes in net funds

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	1,451,412	(330,565)	1,120,847
Loans falling due within one year	(6,508)	(769)	(7,277)
Loans falling due after more than one year	(141,404)	10,806	(130,598)
	<u>1,303,500</u>	<u>(320,528)</u>	<u>982,972</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.