

Company Registration No. NI030816 (Northern Ireland)

CAUSEWAY VOLUNTARY ACTION TRUST

(Being a company limited by guarantee and not having a share capital)

**ANNUAL REPORT AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 JANUARY 2025

Charity Reference NIC102521

CAUSEWAY VOLUNTARY ACTION TRUST

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CAUSEWAY VOLUNTARY ACTION TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Suzanne Brown	
	Mrs Sophie Bruce	appointed 2 October 2025
	Mrs Amanda Forgrave	appointed 1 October 2025
	Mr Alan Hutton	appointed 17 October 2024
	Mr Steven McCartney	appointed 1 October 2025
	Mr Trevor McKeown	appointed 18 October 2024
Chairperson	Mr Trevor McKeown	
Company number	NI030816	
Charity number	NIC102521	
Registered office	The Sandel Centre 6 Knocklynn Road Coleraine Co Londonderry BT52 1WT	
Independent Examiners	Ruth Walls Chartered Certified Accountants 31 Lisnamuck Road Coleraine Co Londonderry BT51 4HN	
Solicitors	Thomas Taggart & Sons 27 Church Street Ballymoney BT53 6HS	
Bankers	Santander Bridle Road Bootle Merseyside L30 4GB	

CAUSEWAY VOLUNTARY ACTION TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 JANUARY 2025

The Trustees present their report and financial statements for the year ended 31 January 2025.

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 financial statements 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 of the charity

The charity exists to promote the benefit of the people of Northern Ireland without distinction on grounds of gender, race or political, religious or other opinions by:

- the advancement of education;
- the relief of poverty and the provision of facilities in the interests of social welfare and for recreation with the object of improving the conditions of life for the said people; and
- such other charitable purposes of an exclusively charitable nature as the Trustees may from time to time in their sole and absolute discretion determine.

Principal activities of the charity

In 2024/25 the charity sought to advance the education of its beneficiaries by providing a space for various groups, businesses and charities to teach and encourage a number of skills in order to increase knowledge or understanding and provide an enjoyable hobby or experience. The variety and detail of these activities are listed below.

Training

There were classes held by organisations to teach specific skills necessary to meet regulations in the workplace, such as health and safety, first aid, best practice and current regulations and procedures. These were held for both local and national charities and small, medium and large organisations in the public and private sectors.

Hobbies

Adult classes such as flower arranging, Spanish classes, table tennis, Art-for-All, sewing and knitting classes and several Christmas wreath-making workshops continue to run regularly in the centre. The former two were run by a charity called U3A that organises activities for those who are retired or semi-retired. We now have three pilates groups offering classes in the morning, evening and weekend – and are attended by adult men and women – including some retirees. Most of the classes held in the centre are open to all members of the public.

Support groups

The centre was home to several support groups such as Family Mediation NI, Tiny Life, Autism NI and Slimming World, thereby offering a place for the community to find relief from their situations and find support from those organisations that were best qualified to provide it. We have also welcomed new clients who have provided therapies on a self-employed basis such as Art Therapy (Victim Support), Music Therapy (RNIB), Occupational and Speech and Language Therapy – which has been particularly beneficial for children struggling in this area.

CAUSEWAY VOLUNTARY ACTION TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

Charity training

Over the years we have supported charities by offering room hire at a discounted rate. They have used the rooms for training and support for those who are involved in the charities and have provided skills and training to sections of the community that we would not have the essential skills to help ourselves. By facilitating them, we have increased our ability to help those in disadvantaged situations without necessarily having the skill set required ourselves. We also continue to host charities that have been loyal to the centre for many years.

Meeting Spaces

We have continued to offer our rooms to organisations that need a space outside of their normal working environment or a common ground for a number of represented groups to gather. We have been a meeting place for Causeway Coast and Glens Borough Council, NHSCT, PSNI and North Coast Association (National Trust) – using the centre for their regular meetings. We have also been the venue for a number of funerals and weddings in the past year.

Community garden

The Mountsandel Community Garden was established five years ago and is accessible to the public all day, every day. They continue to offer a weekly gardening hour with a time for chores, planting and even the odd freshly baked homemade treat. It continues to draw people in who are lonely or suffering from mental health problems, they can come along and be a part of the community as well as having a beautiful and well-maintained space to enjoy.

Children's classes

Jollytots, the centre's very own mother and baby group, is run by a committed team of volunteers and at the end of 2024 they once again had to close registration as they had reached their maximum capacity. The committee who run this group are constantly thinking of new ways to entertain both the children and the adults and make a special effort at times such as Christmas and Easter. They organised an Easter Egg hunt and at the end of term they had a celebration with a 'Build a Bear' workshop for all the children and their parents/grandparents. The centre was home to a number of other children's classes during the 2024/25 year with several baby massage classes, Push-it-Mama – exercise for both baby and mum and a new sleep therapy class called Out for the Count.

Birthday Parties

We continued to offer the all-in-one birthday party package during 2024/25, offering 3 hours room hire of the main hall with a bouncy castle included, for £120. We also offered the option to have food catered for by Ground Coffee and Kitchen and face painting by a local artist. This has been a success as it has not only taken the hassle out of organising parties at home for the parents but has increased the number of people using the café during the time of the party.

Youth services

There are regular activities specifically for young people held in the centre. This includes the Friday Fun Club which is for primary school age children. Explore also meet at the centre every Tuesday afternoon and is for secondary school age children to explore the Bible together, share how their week is going and support each other. Animate also meet in the centre fortnightly on Sundays and offers teenagers a chance to have fun and fellowship and often food too. There are also training sessions along with one-to-one mentoring, continuing to run in the centre.

Café

Ground Coffee and Kitchen continues to be a very valuable way to provide the community with a place to meet up with friends and family. It is also a place for lonely people to just come and hang out and have a chat with the staff and people coming in and out of the centre.

CAUSEWAY VOLUNTARY ACTION TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

Church

The building is also home to Mountsandel Christian Fellowship (MCF) and by maintaining the building we have allowed them to focus on providing groups for the community such as Jollytots, Art-for-All, Animate and Explore, to mention just a few. They also held an annual community event, Sandelfest, which involves a Children's Club in the mornings, activities for teenagers in the afternoons and then evening events for adults and teenagers e.g. a table tennis tournament, quiz and acoustic café for local artists to showcase their talent. Monthly meetings called Young at Heart are available for anyone over 60 that provides entertainment and refreshments. From this, they have also started a Wednesday Get Together, which is a more informal setting for refreshments, a chat and friendship. There is also a weekly men's walking group which is run from the centre, offering men the opportunity to walk and talk and then have a coffee together.

Community

The charity, CVAT, works closely with the church to hold children's seasonal events, family friendly walks and a Christmas Fair which has been a great success in the last couple of years. These are to promote the centre as a place that can be used by families and is open to all ages of the community, free of charge.

The charity has also been proactive this year in finding ways to help integrate the growing number of asylum seekers in the local community by inviting them to Sandelfest's International Food Fair, games and quizzes, movie nights, Bible study and MCF on Sundays. Several ladies from this community group now attend Knit and Natter on Thursday afternoons and Young at Heart every month.

The charity wants the centre to be used by the community as much as possible so that they find a place where they can find activities that interest them, a relief from their hardship or somewhere that they feel included in a community. The number and variety of the groups that have used the centre this year is demonstrative of the wide range of people who are benefitting from the centre being in the Knocklynn area. We are constantly trying to widen the range and number of groups that know about the centre and use it for their benefit.

Achievements and performance

It is always hard to measure the outcome of the welfare of the individuals who use the centre as we are not always the direct contact with them. This would be monitored by the organisations that hire the venue. We do however keep records of the organisations that use the rooms and are pleased that we were able to offer highly discounted rates as well as a 20% discount rate to charities and community groups. We are determined to provide quality venue hire at affordable prices and so it is good that we have been able to do that this year. The high level of charities and counsellors that have used the centre has also been an achievement as we want the centre to function as a place to meet a need within the community whether that be physically, mentally, spiritually or emotionally.

The charity works hard at making the centre available to the public as much as possible. By providing spacious and well-maintained rooms at affordable prices, they hope that clients will benefit from using the centre. We offer discounts to charity groups and community groups as we are aware that they need to keep costs as low as possible. We also offer introductory discounts to new groups, to take some pressure off them as they begin a new venture.

The centre not only benefits those who are looking for inclusion in a community or to learn new skills but also those who are needing relief from difficult circumstances such as health issues (both physical and mental), bereavement, age concerns and family issues. The parents and carers in the community have a few classes and groups to attend for their children: enabling them to learn new skills and providing an environment for community to develop.

CAUSEWAY VOLUNTARY ACTION TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

To ensure that the building is a safe place for hire, we have carried out regular inspections on the electrics, lift and fire alarm. We also ensure that the insurance is up to date and that any groups using the building have relevant insurance in place. We also ask that they provide PAT testing certificates for any portable devices they may use while in the centre.

The centre often has groups using the building who advertise their events with the Sandel Centre as the address. In this way the committee benefit from the publicity arranged by the groups, but this is incidental when providing the community with information about the event and therefore is necessary in doing so.

Financial Review

The key funding sources for this reporting period that enabled the delivery of the organisation's strategic priorities include:

- Causeway Coast & Glens Borough Council
 - Community Development Support Grant
 - Policing Community Safety Partnership funding (PCSP); and
 - Social Connections Grant
- HUG Initiative (NHSCT – Coleraine GPs)
- Room hire from the organisation's property base

The results for the year are set out on page 10. The company returned net incoming resources for the year of £8,507 (2024 – £9,090). At 31 January 2025 the total funds of the charity amounted to £33,994 (2024 - £25,487) comprising unrestricted income funds of £24,200 (2024 - £13,592), unrestricted designated funds of £3,217 (2024 - £3,717) and restricted funds of £6,577 (2024 - £8,178).

Reserves policy and going concern

The Trustees recommend that the surplus of £8,507 be transferred to the total income funds brought forward. The relevant fund now has a balance of £33,994.

The Trustees consider that with the continued support of its bankers, the reserves retained by the company are sufficient for its ongoing needs.

Plans for the future

Causeway Voluntary Action Trust plans to work hard in 2025/2026 to provide a safe and welcoming environment. Ground Coffee and Kitchen are now an integral part of what the centre has to offer and provide a great service to the community and centre clientele. Our website, www.sandelcentre.org, will go live in Quarter 4 of 2025 with online booking for room hire, all-in-one birthday parties and Ground catering for clients. We deferred 'open days' until Spring 2026 – to tie in with the opening of our new kitchen and office extension – showcasing what the Sandel Centre can offer to potential new clients over our competitors. We would also hope that Ground Coffee and Kitchen would play an active part in these promotional days. We also plan to continue to offer more community focussed events to tackle mental health issues and loneliness – across all ages.

Taxation

The company is a charity (charity no NIC102521) and is recognised as such by HM Revenue & Customs for taxation purposes. As a result, there is no liability to taxation on any of its income.

CAUSEWAY VOLUNTARY ACTION TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

Structure, governance and management

Causeway Voluntary Action Trust continues to operate as a not-for-profit charitable organisation with Company Limited by Guarantee status and was incorporated on 14 May 1996. The company was established under a Memorandum of Association which established the objectives and powers of the company and is governed by its Articles of Association. The liability of its members is limited in that every member of the company undertakes to contribute an amount not exceeding £1 in the event of the company being wound up.

The organisation is governed by a Board of Trustees, comprising of 6 in total. The Board meet on a monthly (except during July and August) basis and are serviced by the chairperson of the company. The Trustees manage the business of Causeway Voluntary Action Trust and may exercise all the powers of the company. The Trustees have the power at any time and from time to time to appoint any person to be a Trustee.

New Trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making process, the strategic priorities and recent financial performance of the charity. They are free to discuss any issue with other current Trustees or employees. Trustees are encouraged to attend any appropriate external training events where these will facilitate the undertaking of their role. This provides an understanding of what Charity Trusteeship entails and the responsibilities and duties that go with that position. It is planned to facilitate a further examination of direction, with a view to strategic sustainability and succession on an ongoing basis.

The registered office of the company is The Sandel Centre, 6 Knocklynn Road, Coleraine, Co Londonderry, Northern Ireland, BT52 1WT. The company registration number is NI030816.

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:

Mrs Suzanne Brown	
Mrs Sophie Bruce	(appointed 2 October 2025)
Mrs Rachel Coural	(resigned 30 July 2024)
Mr William Crymble	(resigned 15 September 2025)
Mrs Amanda Forgrave	(appointed 1 October 2025)
Mr Alan Hutton	(appointed 17 October 2024)
Mr John Mairs	(resigned 30 July 2024)
Dr Paul Martin	(resigned 20 May 2025)
Mr Steven McCartney	(appointed 1 October 2025)
Mr Trevor McKeown	(appointed 18 October 2024)
Mrs Danielle Rosborough	(resigned 1 October 2025)
Prof Arthur Williamson	(resigned 1 October 2025)

Appointing of Trustees

Appointment of Trustees can be effected by a decision of the existing Trustees, and termination of the role of Trustee can be effected by a Trustee submitting a written resignation or being determined no longer capable or allowed by law to continue in the role.

CAUSEWAY VOLUNTARY ACTION TRUST TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity, apart from what is disclosed in note 9 to the accounts. Any connection between a Trustee or senior manager of the charity with any related parties must be disclosed to the full board of Trustees in the same way as any other contractual relationship with a related party. In the current year any such related party transactions are reported in note 20 to the accounts.

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Causeway Voluntary Action Trust for the purposes of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing the financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals 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 financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that 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 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.

Statement as to disclosure to our Independent Examiners

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the independent examination, but of which the Independent Examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the Independent Examiner is aware of such information.

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

A handwritten signature in black ink, appearing to read 'Trevor McKeown', is written over a horizontal line.

Mr Trevor McKeown
Chairperson
15 October 2025

CAUSEWAY VOLUNTARY ACTION TRUST

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF CAUSEWAY VOLUNTARY ACTION TRUST FOR THE YEAR ENDED 31 JANUARY 2025

I report on the accounts of the charity for the year ended 31 January 2025 which are set out on pages 10 to 23.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2022 (the Charities Act) and that an independent examination is needed. The charity is required by company law to prepare accruals accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions issued by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with those accounting records and comply with the accounting requirements of section 386 of the Companies Act 2006; and
- which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CAUSEWAY VOLUNTARY ACTION TRUST

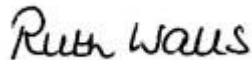
INDEPENDENT EXAMINER'S REPORT (CONTINUED) TO THE MEMBERS OF CAUSEWAY VOLUNTARY ACTION TRUST FOR THE YEAR ENDED 31 JANUARY 2025

Disclosure of Dual Role

I confirm that I have prepared the accounts of Causeway Voluntary Action Trust for the year ended 31 January 2025 and I have also undertaken the independent examination of those accounts.

In carrying out both roles, I have taken reasonable steps to ensure that my independence has not been compromised. I am not a trustee of the charity, nor am I connected to any of the trustees and I have no interest in the charity other than in the capacity of independent examiner and accounts preparer.

I have conducted the independent examination in accordance with the relevant statutory requirements and the guidance issued by the Charity Commission for Northern Ireland. I am satisfied that I have maintained an objective and impartial approach throughout the preparation and examination process.



Ruth Walls
Association of Chartered Certified Accountants
31 Lisnamuck Road
Coleraine
Co Londonderry
BT51 4HN

15 October 2025

CAUSEWAY VOLUNTARY ACTION TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 JANUARY 2025

	Note	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
<u>Income and endowments from:</u>									
Donations and legacies	3	8,068	-	5,172	13,240	1,221	-	10,733	11,954
Charitable activities	4	63,074	-	-	63,074	59,254	-	-	59,254
Investments	5	51	-	-	51	30	-	-	30
Total income		71,193	-	5,172	76,365	60,505	-	10,733	71,238
<u>Expenditure on:</u>									
Charitable activities	6	61,630	500	5,728	67,858	57,688	589	3,871	62,148
Net (outgoing)/incoming resources before transfers		9,563	(500)	(556)	8,507	2,817	(589)	6,862	9,090

CAUSEWAY VOLUNTARY ACTION TRUST

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 JANUARY 2025

	Note	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Net (outgoing)/incoming resources before transfers		9,563	(500)	(556)	8,507	(2,817)	(589)	6,862	9,090
Gross transfers between funds		1,045	-	(1,045)	-	1,075	-	(1,075)	-
Net (expenditure)/income for the year/net movement in funds		10,608	(500)	(1,601)	8,507	3,892	(589)	5,787	9,090
Fund balances at 1 February 2024		13,592	3,717	8,178	25,487	9,700	4,306	2,391	16,397
Fund balances at 31 January 2025		24,200	3,217	6,577	33,994	13,592	3,717	8,178	25,487

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 VOLUNTARY ACTION TRUST

BALANCE SHEET AS AT 31 JANUARY 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	12	7,268	8,473
Current assets			
Debtors	13	17,416	14,662
Cash at bank and in hand		12,876	6,869
		<u>30,292</u>	<u>21,531</u>
Creditors: amounts falling due within one year	14	(3,566)	(4,517)
Net current assets		<u>26,726</u>	<u>17,014</u>
Net assets		<u>33,994</u>	<u>25,487</u>
Income Funds			
Restricted funds	16	6,577	8,178
Unrestricted funds - designated		3,217	3,717
Unrestricted funds - general		24,200	13,592
		<u>33,994</u>	<u>25,487</u>

CAUSEWAY VOLUNTARY ACTION TRUST

BALANCE SHEET (CONTINUED) AS AT 31 JANUARY 2025

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 January 2025. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The Trustees responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Board on 15 October 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Suzanne Brown', with a stylized, flowing script.

Mrs Suzanne Brown
Trustee

Company Registration No NI030816

CAUSEWAY VOLUNTARY ACTION TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025

1 Accounting policies

Charity information

Causeway Voluntary Action Trust is a private company limited by guarantee incorporated in Northern Ireland. The registered office is The Sandel Centre, 6 Knocklynn Road, Coleraine, Co Londonderry, BT52 1WT.

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 financial statements 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.

Under FRS 102 the company is exempt from the requirement to prepare a cashflow statement on the grounds that it qualifies as a small company.

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 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 the objectives of the charity unless the funds have been designated for other purposes.

Designated funds are unrestricted funds set aside at the discretion of the Trustees for specific purposes. The designated funds for fixed assets are that part of unrestricted funds that represents fixed assets held.

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 financial statements.

CAUSEWAY VOLUNTARY ACTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

1 Accounting policies (continued)

1.4 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy and there is sufficient certainty that receipt of the income is considered probable. The following specific policies are applied to particular categories of income.

Investment income is included when receivable.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where the entitlement, certainty of receipt and amount can be measured with sufficient reliability.

1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods and services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

1.6 Tangible fixed assets and depreciation

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

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Office Equipment	20% reducing balance
Furniture	15% reducing balance
Coffee Shop Equipment	20% reducing balance

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 net income/(expenditure) for the period.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible 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).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually and whenever there is an indication that the asset may be impaired.

CAUSEWAY VOLUNTARY ACTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

1 Accounting policies (continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 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.

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.

CAUSEWAY VOLUNTARY ACTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

1 Accounting policies (continued)

1.10 Taxation

The company is a charity (Charity No NIC102521-0) and is recognised as such by HM Revenue and Customs for taxation purposes. As a result, there is no liability to taxation on any of its income.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees 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.

3 Donations and legacies

	Total Funds 2025 £	Total Funds 2024 £
Donations	8,068	721
Grants	5,172	11,233
	13,240	11,954
Analysis by fund		
Unrestricted funds – general	8,068	
Restricted funds	5,172	
	13,240	
For the year ended 31 January 2024		
Unrestricted funds – general		1,221
Restricted funds		10,733
		11,954

CAUSEWAY VOLUNTARY ACTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

4 Income from charitable activities

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Room hire and catering	51,353	38,563
Rent receivable	6,050	13,200
Services recovered	5,136	7,491
Miscellaneous	535	-
	<hr/> 63,074	<hr/> 59,254

5 Investments

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Bank interest	51	30
	<hr/>	<hr/>

CAUSEWAY VOLUNTARY ACTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

6 Costs directly attributable to charitable activities

	Total Funds 2025 £	Total Funds 2024 £
Repairs and maintenance	13,101	5,368
Hire of equipment	2,690	-
Advertising	764	180
Bad debts	701	(350)
Donations and gifts	-	330
Programme expenses	2,711	-
Legal and professional fees	840	-
General expenses	421	2,184
Depreciation	1,385	1,613
	22,613	9,325
Share of governance costs (see note 8)	2,339	2,033
Share of support costs (see note 9)	42,906	50,790
	67,858	62,148
Analysis by fund		
Unrestricted funds – general	61,630	
Unrestricted funds – designated	500	
Restricted funds	5,728	
	67,858	
For the year ended 31 January 2024		
Unrestricted funds – general		57,688
Unrestricted funds - designated		589
Restricted funds		3,871
		62,148

CAUSEWAY VOLUNTARY ACTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

7 Governance costs	2025	2024
	£	£
Insurance	719	733
Legal and professional fees	1,620	1,300
	2,339	2,033

Governance costs include payments to the independent examiners of £900 (2024 - £800) for assistance with the preparation of the accounts and statutory independent examination fees.

8 Support costs	2025	2024
	£	£
Salaries	24,766	25,988
Employer's pension contributions	-	528
Services hired	530	-
Rates	646	613
Light and heat	14,537	21,954
Telephone	457	754
Stationery and printing	691	132
Computer expenses	1,279	821
	42,906	50,790

9 Trustees

During the year Mr W Crymble, Trustee of the charity, was paid £720 (2024 - £500) for accountancy and payroll services.

CAUSEWAY VOLUNTARY ACTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

10 Employees

Number of employees

The average number of employees (excluding directors) during the year was:

	2025 Number	2024 Number
Office and management	3	3
	2025 £	2024 £
Employment costs		
Wages and salaries	23,889	25,058

No employee received emoluments in excess of £60,000 during the year.

11 Taxation

The charity is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Coffee Shop Equipment £	Furniture £	Office Equipment £	Total £
Cost				
At 1 February 2024	9,973	24,526	8,832	43,331
Additions	-	-	180	180
At 31 January 2025	9,973	24,526	9,012	43,511
Depreciation				
At 1 February 2024	9,525	17,624	7,709	34,858
Charge for the period	89	1,035	261	1,385
At 31 January 2025	9,614	18,659	7,970	36,243
Net book value				
At 31 January 2025	359	5,867	1,042	7,268
At 31 January 2024	448	6,902	1,123	8,473

CAUSEWAY VOLUNTARY ACTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

13 Debtors	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	17,022	12,891
Other debtors	394	1,771
	17,416	14,662

14 Creditors	2025 £	2024 £
Amounts falling due within one year:		
Other taxation and social security	259	365
Accruals	3,307	4,152
	3,566	4,517

15 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit and loss in respect of defined contribution schemes was £nil (2024 - £528).

16 Restricted funds

Restricted funds for the charity relate to:
The Honourable The Irish Society
HUG Initiative
John Moore Foundation

CAUSEWAY VOLUNTARY ACTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

17 Analysis of net assets between funds

	Unrestricted funds	Unrestricted designated funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2025 £
Fund balances at 31 January 2025 are represented by:				
Tangible assets	3,639	2,835	794	7,268
Current assets	20,561	382	5,783	26,726
	24,200	3,217	6,577	33,994

18 Financial commitments, guarantees and contingent liabilities

Certain grants received and receivable may become repayable to the funder if the Charity is no longer able to meet the conditions under which they were awarded. Due to the nature of these contingencies, it is not possible to quantify the potential effect or give an indication of timing as to the liabilities that may arise.

19 Capital commitments

There were no capital commitments as at 31 January 2025.

20 Related party transactions

Included within donations is an amount totalling £7,200 (2024 - £7,200 in rent receivable) received from Mountsandel Christian Fellowship, a charity with common Trustees, Dr Paul Martin and Mr Alan Hutton. The balance due in respect of this at 31 January 2025 and included within trade debtors was £nil (2024 - £600).