

Company Registration No. NI035056 (Northern Ireland)

Chartered  
Accountants  
**Irwin**  
**Donaghey**  
**Stockman**

**COMMUNITY ADVICE CAUSEWAY**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**Irwin Donaghey Stockman LLP**  
**Chartered Accountants**  
**23/25 Queen Street**  
**COLERAINE**  
**Co Londonderry**  
**BT52 1BG**

# COMMUNITY ADVICE CAUSEWAY

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# COMMUNITY ADVICE CAUSEWAY

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

J Ramsey  
D Martin  
AT McWilliams  
M Gordon  
D Powell  
D Johnston  
T Faure

### Secretary

S Boswell

### Charity number

NIC103018

### Company number

NI035056

### Registered office

CRUN Building  
1-5 Brook Street  
COLERAINE  
Co Londonderry  
BT52 1PW

### Auditor

Irwin Donaghey Stockman LLP  
23/25 Queen Street  
COLERAINE  
Co Londonderry  
BT52 1BG

### Bankers

Bank of Ireland  
2 The Diamond  
COLERAINE  
Co Londonderry  
BT52 1DE

# COMMUNITY ADVICE CAUSEWAY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2020

The trustees present their report and financial statements for the year ended 31 March 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with 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 2015)"

### Objectives and activities

The mission of the Charity is to ensure that individuals do not suffer due to:

- Lack of knowledge of their rights and responsibilities
- Lack of knowledge of the services available to them
- An inability to express their needs effectively
- To exercise a responsible influence on the development of laws, policies and services locally, regionally and nationally.

The Charity assists in the provision of a free, independent, confidential and impartial service of advice, information and counsel for the public and with the implementation of such advice on different areas of the law including consumer, employment legislation, social security benefits, money advice, health, housing rights, education, travel, legal, tax, utility, immigration, discrimination and representation at tribunals. The Charity aims to reduce stress, worry and empower clients through the provision of these services. The Charity seeks to make representations to and influence Government and other bodies regarding the development and implementation of appropriate policies. The community benefits through benefit awareness sessions and money advice sessions by educating them on their rights. These services are available to everyone regardless of race, gender, sexuality, age, nationality, disability or religion, who live in the council area of Causeway Coast & Glens.

### COVID19

Covid 19 has impacted our community significantly and it was, therefore, imperative for us to continue delivering our service at full staffing levels. A Covid risk assessment was carried out and most staff have been working at home. We have been operating mainly without face-to-face services, delivering advice via digital means to all but the most vulnerable. We have met funders' requirements on all contracts and have not experienced any significant reduction in funding as a result.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### Achievements and performance

#### Financial review

During the current financial year the charity performed as expected, with a decrease in the net deficit in the current year relative to the prior year. The net surplus for the year to 31 March 2020 was £18,764 (2019: net deficit of £17,761 ).

The Charity regularly reviews its policy on risk. 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. The main risks to the charity are associated with being adequately funded to continue with its main objectives. The charity is heavily dependent on grants the Causeway Coast & Glens Council.

The Charity plans to continue to spend resources in order to achieve its mission, as set out above.

### Structure, governance and management

Community Advice Causeway is a charitable company limited by guarantee. It is governed by its memorandum and articles of association. It is registered as a charity with the Charity Commission for Northern Ireland. The company is recognised as a charity by HMRC (Charity Number: NIC 103018).

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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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:

J Ramsey  
D Martin  
AT McWilliams  
M Gordon  
D Powell  
D Johnston  
T Faure

### **Recruitment and appointment of trustees**

Trustees are recruited by a formal application, interview, assessment and appointment process. This process is carried out by the Trustee Board. No persons external to the charity are entitled to appoint trustees. Successful applicants follow an induction process carried out in part by the Chief Officer and in part by the Trustee Board. We operate a training and development policy for our Trustee Board, including an annual skills audit.

### **Organisational structure and decision making**

Operational day-to-day decisions are delegated to the Chief Officer, Samantha Boswell. Financial and strategic decisions are the responsibility of the Board. Trustee Board sub-groups are responsible for Governance, Human Resources and Finance decisions, meeting quarterly. General Trustee Board meetings are also held quarterly.

### **Relationship with related parties**

There were no associations with related parties during the current financial year.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

### **Employee involvement**

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

# COMMUNITY ADVICE CAUSEWAY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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### Statement of trustees' responsibilities

The trustees, who are also the directors of Community Advice Causeway for the purpose 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 affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- 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.

### Auditor

The auditor, Irwin Donaghey Stockman LLP, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

### 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.

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



**S Boswell**

**Secretary**

Dated: 24 March 2021



## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF COMMUNITY ADVICE CAUSEWAY

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#### Opinion

We have audited the financial statements of Community Advice Causeway (the 'charity') for the year ended 31 March 2020 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 2020 and of its incoming resources and application of resources, 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

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

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

#### Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, 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, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

# COMMUNITY ADVICE CAUSEWAY

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF COMMUNITY ADVICE CAUSEWAY

### 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

### 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.



## COMMUNITY ADVICE CAUSEWAY

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF COMMUNITY ADVICE CAUSEWAY

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#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Mrs Alison Wallace (Senior Statutory Auditor)**  
for and on behalf of Irwin Donaghey Stockman LLP

**Statutory Auditor**  
23/25 Queen Street  
COLERAINE  
Co Londonderry  
BT52 1BG

24 March 2021

# COMMUNITY ADVICE CAUSEWAY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2020

	Notes	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds general 2019 £	Unrestricted funds designated 2019 £	Restricted funds 2019 £	Total 2019 £
<b>Income from:</b>									
Donations and grants	3	32,618	-	373,448	406,066	59,798	-	380,443	440,241
Investments	4	109	-	-	109	97	-	-	97
<b>Total income</b>		<b>32,727</b>	<b>-</b>	<b>373,448</b>	<b>406,175</b>	<b>59,895</b>	<b>-</b>	<b>380,443</b>	<b>440,338</b>
<b>Expenditure on:</b>									
Charitable activities	5	4,683	-	382,728	387,411	149,205	-	308,893	458,098
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>28,044</b>	<b>-</b>	<b>(9,280)</b>	<b>18,764</b>	<b>(102,087)</b>	<b>-</b>	<b>84,327</b>	<b>(17,760)</b>
Gross transfers between funds		-	-	-	-	(12,777)	-	12,777	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>28,044</b>	<b>-</b>	<b>(9,280)</b>	<b>18,764</b>	<b>(102,087)</b>	<b>-</b>	<b>84,327</b>	<b>(17,760)</b>
Fund balances at 1 April 2019		(58,199)	27,850	84,327	53,978	43,888	27,850	-	71,738
<b>Fund balances at 31 March 2020</b>		<b>(30,155)</b>	<b>27,850</b>	<b>75,047</b>	<b>72,742</b>	<b>(58,199)</b>	<b>27,850</b>	<b>84,327</b>	<b>53,978</b>

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.

# COMMUNITY ADVICE CAUSEWAY

## BALANCE SHEET

AS AT 31 MARCH 2020

	Notes	£	2020 £	£	2019 £
<b>Fixed assets</b>					
Tangible assets	10		8,353		10,442
<b>Current assets</b>					
Debtors	11	31,413		13,964	
Cash at bank and in hand		137,697		94,934	
		<u>169,110</u>		<u>108,898</u>	
<b>Creditors: amounts falling due within one year</b>	12	(98,022)		(56,988)	
Net current assets			71,088		51,910
<b>Total assets less current liabilities</b>			79,441		62,352
<b>Deferred income</b>	13		(6,699)		(8,374)
<b>Net assets</b>			<u>72,742</u>		<u>53,978</u>
<b>Income funds</b>					
Restricted funds			75,047		84,327
Unrestricted funds - designated			27,850		27,850
Unrestricted funds - general			(30,155)		(58,199)
			<u>72,742</u>		<u>53,978</u>

The financial statements were approved by the Trustees on 24 March 2021

D Martin  
Trustee



D Powell  
Trustee



Company Registration No. NI035056

# COMMUNITY ADVICE CAUSEWAY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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### 1 Accounting policies

#### Charity information

Community Advice Causeway is a private company limited by guarantee incorporated in Northern Ireland. The registered office is CRUN Building, 1-5 Brook Street, COLERAINE, Co Londonderry, BT52 1PW.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

In March 2020, the outbreak of Coronavirus was declared a global pandemic. The charity has complied with all Government guidelines in relation to the business. 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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

### 1 Accounting policies

(Continued)

#### 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:

Fixtures and fittings	20% reducing balance
Computers	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 year.

#### 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).

#### 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.

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.



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

(Continued)

**Derecognition of financial liabilities**

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

1.10 Employee benefits

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.

1.11 Retirement benefits

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

1.12 Government grants

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the Statement of Financial Activities over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

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 grants

	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds general 2019 £	Restricted funds 2019 £	Total 2019 £
Donations and gifts	380	-	380	841	-	841
Grants receivable	32,238	373,448	405,686	58,957	380,443	439,400
	<u>32,618</u>	<u>373,448</u>	<u>406,066</u>	<u>59,798</u>	<u>380,443</u>	<u>440,241</u>
<b>Donations and gifts</b>						
Other	380	-	380	841	-	841
	<u>380</u>	<u>-</u>	<u>380</u>	<u>841</u>	<u>-</u>	<u>841</u>



# COMMUNITY ADVICE CAUSEWAY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

### 3 Donations and grants

	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds general 2019 £	Restricted funds 2019 £	(Continued) Total 2019 £
<b>Grants receivable for core activities</b>						
DFC	4,063	-	4,063	-	-	-
Grant Release	1,675	-	1,675	2,094	-	2,094
Pension Wise	9,000	-	9,000	3,782	-	3,782
Causeway Coast & Glens Borough Council	-	229,907	229,907	-	286,239	286,239
EUSS	17,500	-	17,500	-	-	-
NIFHP	-	85,245	85,245	-	26,835	26,835
Welfare Reform	-	28,507	28,507	-	67,369	67,369
MAS	-	251	251	50,886	-	50,886
Money & Debt Project	-	29,538	29,538	-	-	-
Other	-	-	-	2,195	-	2,195
	<u>32,238</u>	<u>373,448</u>	<u>405,686</u>	<u>58,957</u>	<u>380,443</u>	<u>439,400</u>

### 4 Investments

	Unrestricted funds general 2020 £	Unrestricted funds general 2019 £
Interest receivable	<u>109</u>	<u>97</u>

# COMMUNITY ADVICE CAUSEWAY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

### 5 Charitable activities

	2020 £	2019 £
Grant funding of activities (see note 6)	73,140	127,559
Share of support costs (see note 7)	312,338	328,313
Share of governance costs (see note 7)	1,933	2,226
	<u>387,411</u>	<u>458,098</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	4,683	149,205
Restricted funds	382,728	308,893
	<u>387,411</u>	<u>458,098</u>

### 6 Grants payable

	2020 £	2019 £
Grants to institutions:		
Other	<u>73,140</u>	<u>127,559</u>

# COMMUNITY ADVICE CAUSEWAY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

### 7 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Staff costs	260,572	-	260,572	289,965	-	289,965
Depreciation	2,088	-	2,088	2,610	-	2,610
Rent, rates and insurance	12,647	-	12,647	10,152	-	10,152
Light and heat	2,698	-	2,698	2,571	-	2,571
Cleaning	-	-	-	20	-	20
Printing, postage, stationery and advertising	3,318	-	3,318	3,001	-	3,001
Telephone	6,532	-	6,532	6,410	-	6,410
Computer costs	3,491	-	3,491	1,531	-	1,531
Travel and entertainment	6,875	-	6,875	6,599	-	6,599
Bank charges	178	-	178	203	-	203
General expenses	6,782	-	6,782	2,247	-	2,247
Subscriptions and training	7,157	-	7,157	3,004	-	3,004
Audit fees	-	1,933	1,933	-	2,226	2,226
	<u>312,338</u>	<u>1,933</u>	<u>314,271</u>	<u>328,313</u>	<u>2,226</u>	<u>330,539</u>
Analysed between Charitable activities	<u>312,338</u>	<u>1,933</u>	<u>314,271</u>	<u>328,313</u>	<u>2,226</u>	<u>330,539</u>

Governance costs includes payments to the auditors of £1,440 (2019- £1,226) for audit fees.

### 8 Trustees

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

# COMMUNITY ADVICE CAUSEWAY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

### 9 Employees

#### Number of employees

The average monthly number of employees during the year was:

2020 Number	2019 Number
11	13

#### Employment costs

	2020 £	2019 £
Wages and salaries	255,019	273,482
Other pension costs	5,553	16,483
	<u>260,572</u>	<u>289,965</u>

### 10 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>			
At 1 April 2019	14,392	30,775	45,167
At 31 March 2020	<u>14,392</u>	<u>30,775</u>	<u>45,167</u>
<b>Depreciation and impairment</b>			
At 1 April 2019	13,373	21,352	34,725
Depreciation charged in the year	204	1,885	2,089
At 31 March 2020	<u>13,577</u>	<u>23,237</u>	<u>36,814</u>
<b>Carrying amount</b>			
At 31 March 2020	<u>815</u>	<u>7,538</u>	<u>8,353</u>
At 31 March 2019	<u>1,019</u>	<u>9,423</u>	<u>10,442</u>

### 11 Debtors

	2020 £	2019 £
<b>Amounts falling due within one year:</b>		
Other debtors	<u>31,413</u>	<u>13,964</u>

# COMMUNITY ADVICE CAUSEWAY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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

	Notes	2020 £	2019 £
Other taxation and social security		12,992	4,690
Deferred income	13	76,949	48,588
Accruals and deferred income		8,081	3,710
		<u>98,022</u>	<u>56,988</u>

### 13 Deferred income

	2020 £	2019 £
Arising from government grants	39,275	42,383
Other deferred income	44,373	14,579
	<u>83,648</u>	<u>56,962</u>

Deferred income is included in the financial statements as follows:

	2020 £	2019 £
Current liabilities	76,949	48,588
Shown as deferred income on the face of the balance sheet	6,699	8,374
	<u>83,648</u>	<u>56,962</u>

# COMMUNITY ADVICE CAUSEWAY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

14 Analysis of net assets between funds	Unrestricted general		Unrestricted designated		Restricted		Unrestricted general		Unrestricted designated		Restricted		Total	
	2020	£	2020	£	2020	£	2019	£	2019	£	2019	£	2020	2019
Fund balances at 31 March 2020 are represented by:														
Tangible assets	1,824		-		6,529		2,281		-		8,161		8,353	10,442
Current assets/(liabilities)	(98,420)		27,850		141,658		(60,480)		27,850		84,540		71,088	51,910
Provisions and deferred income	(6,699)		-		-		-		-		(8,374)		(6,699)	(8,374)
	(103,295)		27,850		148,187		(58,199)		27,850		84,327		72,742	53,978



## COMMUNITY ADVICE CAUSEWAY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2020*

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#### 15 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).