

Company Registration No. NI035056 (Northern Ireland)

ids.
chartered accountants

COMMUNITY ADVICE CAUSEWAY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

IDS Chartered Accountants LLP
23/25 Queen Street
COLERAINE
Co Londonderry
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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Martin AT McWilliams M Gordon D Powell D Johnston T Faure Mrs R Loftus C McWhinney (Appointed 11 March 2024)
Secretary	S Boswell
Charity number	NIC103018
Company number	NI035056
Registered office	CRUN Building 1-5 Brook Street COLERAINE Co Londonderry BT52 1PW
Auditor	IDS Chartered Accountants LLP 23/25 Queen Street COLERAINE Co Londonderry BT52 1BG
Bankers	Bank of Ireland 2 The Diamond COLERAINE Co Londonderry BT52 1DE

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 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.

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 had a net surplus for the year to 31 March 2024 was £31,293 (2023: net surplus of £11,193).

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 Borough 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 and is recognised as a charity by HMRC.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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 (Resigned 31 March 2024)

D Martin

AT McWilliams

M Gordon

D Powell

D Johnston

T Faure

Mrs R Loftus

C McWhinney (Appointed 11 March 2024)

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.

Auditor

In accordance with the company's articles, a resolution proposing that IDS Chartered Accountants LLP be reappointed as auditor of the company will be put at a General Meeting.

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: 21 November 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

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.

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF COMMUNITY ADVICE CAUSEWAY

Opinion

We have audited the financial statements of Community Advice Causeway (the 'charity') for the year ended 31 March 2024 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 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.

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 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 director's report for the financial Period for which the financial statements are prepared is consistent with the financial statements; and
- the director's report have been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES 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.

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities including fraud and non-compliance with laws and regulations, was as follows:

- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the sector;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- performing analytical procedures to identify any unusual or unexpected relationships;
- reviewing journal entries to identify unusual transactions;
- assessing whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- investigating the rationale behind any significant or unusual transactions.

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

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statements disclosures to underlying supporting documentation;
- reading the minutes of meetings of those board of trustees;
- enquiring of management as to actual and potential litigation and claims;
- reviewing legal correspondence.

There are inherent limitations in our audit procedures described above. The more removed laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.


Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or 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 charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to 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.


(Senior Statutory Auditor)

for and on behalf of IDS Chartered Accountants LLP

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

21 November 2024

COMMUNITY ADVICE CAUSEWAY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:									
Donations and legacies	3	11,953	-	538,964	550,917	16,465	-	505,296	521,761
Investments	4	1,778	-	-	1,778	270	-	-	270
Total income		13,731	-	538,964	552,695	16,735	-	505,296	522,031
Expenditure on:									
Charitable activities	5	578	-	520,824	521,402	4,958	-	505,880	510,838
Total expenditure		578	-	520,824	521,402	4,958	-	505,880	510,838
Net income		13,153	-	18,140	31,293	11,777	-	(584)	11,193
Transfers between funds		-	-	-	-	(1,500)	1,500	-	-
Net movement in funds	8	13,153	-	18,140	31,293	10,277	1,500	(584)	11,193
Reconciliation of funds:									
Fund balances at 1 April 2023		20,949	29,350	73,730	124,029	10,672	27,850	74,314	112,836
Fund balances at 31 March 2024		34,102	29,350	91,870	155,322	20,949	29,350	73,730	124,029

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

COMMUNITY ADVICE CAUSEWAY

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	12		5,188		5,160
Current assets					
Debtors	13	23,210		51,313	
Cash at bank and in hand		198,932		205,727	
		222,142		257,040	
Creditors: amounts falling due within one year	14	(68,881)		(134,262)	
Net current assets			153,261		122,778
Total assets less current liabilities			158,449		127,938
Deferred income	15		(3,127)		(3,909)
Net assets excluding pension liability			155,322		124,029
The funds of the charity					
Restricted income funds	17		91,870		73,730
Unrestricted funds - general			34,102		20,949
Unrestricted funds - designated	18		29,350		29,350
			155,322		124,029

The financial statements were approved by the trustees on 21 November 2024

M Gordon
Director

Margaret Gordon

D Johnston
Director

D Johnston

Company registration number NI035056 (Northern Ireland)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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

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 2024

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 the statement of financial activities.

1.7 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.

1.8 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.

Derecognition of financial liabilities

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

1.9 Retirement benefits

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.10 Government grants

Grants towards revenue expenditure and capital 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 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	200	-	200	200	-	200
Grants receivable	11,753	538,964	550,717	16,265	505,296	521,561
	<u>11,953</u>	<u>538,964</u>	<u>550,917</u>	<u>16,465</u>	<u>505,296</u>	<u>521,761</u>
Donations and gifts	-	-	-	-	-	-
Other	200	-	200	200	-	200
	<u>200</u>	<u>-</u>	<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>
Grants receivable for core activities						
DFC	-	17,830	17,830	4,810	22,675	27,485
Grant Release	782	-	782	980	-	980
Pension Wise	6,160	-	6,160	10,350	-	10,350
Causeway Coast & Glens Borough Council	-	241,313	241,313	-	243,257	243,257
CRUN	930	-	930	125	-	125
PHA	-	92,068	92,068	-	93,362	93,362
Welfare Reform	-	91,815	91,815	-	97,753	97,753
Money & Debt Project	-	38,685	38,685	-	48,249	48,249
Other	3,881	57,253	61,134	-	-	-
	<u>11,753</u>	<u>538,964</u>	<u>550,717</u>	<u>16,265</u>	<u>505,296</u>	<u>521,561</u>

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

4 Income from investments

Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	270

5 Expenditure on charitable activities

	2024 £	2023 £
Direct costs		
Grant funding of activities (see note 6)	18,963	33,434
Share of support and governance costs (see note 7)		
Support	500,476	475,484
Governance	1,963	1,920
	<u>521,402</u>	<u>510,838</u>
Analysis by fund		
Unrestricted funds - general	578	4,958
Restricted funds	520,824	505,880
	<u>521,402</u>	<u>510,838</u>

6 Grants payable

	2024 £	2023 £
Grants to institutions:		
Glenshane CD	18,963	18,000
LCDI	-	15,434
	<u>18,963</u>	<u>33,434</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	434,551	-	434,551	405,205	-	405,205
Depreciation	2,042	-	2,042	1,290	-	1,290
Rent, rates and insurance	11,641	-	11,641	11,777	-	11,777
Light and heat	4,556	-	4,556	6,436	-	6,436
Printing, postage, stationery and advertising	4,701	-	4,701	7,892	-	7,892
Telephone	2,584	-	2,584	5,443	-	5,443
Computer costs	9,052	-	9,052	13,926	-	13,926
Travel and entertainment	3,677	-	3,677	1,509	-	1,509
Bank charges	161	-	161	192	-	192
General expenses	7,228	-	7,228	7,811	-	7,811
Subscriptions and training	20,283	-	20,283	14,003	-	14,003
Audit fees	-	1,963	1,963	-	1,920	1,920
	<u>500,476</u>	<u>1,963</u>	<u>502,439</u>	<u>475,484</u>	<u>1,920</u>	<u>477,404</u>
Analysed between Charitable activities	<u>500,476</u>	<u>1,963</u>	<u>502,439</u>	<u>475,484</u>	<u>1,920</u>	<u>477,404</u>

Governance costs includes payments to the auditors of £1,963 (2023- £1,920) for audit fees.

8 Net movement in funds

2024
£

2023
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	1,963	1,920
Depreciation of owned tangible fixed assets	1,297	1,289
Loss on disposal of tangible fixed assets	745	-
	<u> </u>	<u> </u>

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

2024	2023
Number	Number
<u>16</u>	<u>13</u>

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

10 Employees

(Continued)

Employment costs	2024 £	2023 £
Wages and salaries	421,226	393,951
Other pension costs	13,325	11,254
	<u>434,551</u>	<u>405,205</u>

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 April 2023	14,392	31,695	46,087
Additions	-	2,072	2,072
Disposals	-	(3,280)	(3,280)
At 31 March 2024	<u>14,392</u>	<u>30,487</u>	<u>44,879</u>
Depreciation and impairment			
At 1 April 2023	13,975	26,953	40,928
Depreciation charged in the year	83	1,214	1,297
Eliminated in respect of disposals	-	(2,534)	(2,534)
At 31 March 2024	<u>14,058</u>	<u>25,633</u>	<u>39,691</u>
Carrying amount			
At 31 March 2024	<u>334</u>	<u>4,854</u>	<u>5,188</u>
At 31 March 2023	<u>418</u>	<u>4,742</u>	<u>5,160</u>

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	<u>23,210</u>	<u>51,313</u>

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

14 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		11,537	18,176
Deferred income	15	46,819	105,611
Other creditors		-	48
Accruals and deferred income		10,525	10,427
		<u>68,881</u>	<u>134,262</u>

15 Deferred income

	2024 £	2023 £
Arising from government grants	48,896	62,989
Other deferred income	1,050	46,531
	<u>49,946</u>	<u>109,520</u>

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	46,819	105,611
Shown as deferred income on the face of the balance sheet	3,127	3,909
	<u>49,946</u>	<u>109,520</u>
Movements in the year:		
Deferred income at 1 April 2023	109,520	143,541
Released from previous periods	(782)	(3,909)
Resources deferred in the year	(58,792)	(30,112)
	<u>49,946</u>	<u>109,520</u>
Deferred income at 31 March 2024		

16 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	13,325	11,254

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
	73,730	538,964	(520,824)	91,870
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
	74,314	505,296	(505,880)	73,730

18 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2023 £	Transfers £	At 31 March 2024 £
	29,350	-	29,350
Previous year:	At 1 April 2022 £	Transfers £	At 31 March 2023 £
	27,850	1,500	29,350

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	20,949	13,731	(578)	-	34,102

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

19 Unrestricted funds (Continued)

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	10,672	16,735	(4,958)	(1,500)	20,949

COMMUNITY ADVICE CAUSEWAY

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

20 Analysis of net assets between funds	Unrestricted		Unrestricted		Restricted		Unrestricted		Unrestricted		Restricted		Total	
	general	designated	general	designated	general	designated	general	designated	general	designated	general	designated	2024	2023
	2024	2024	2024	2024	2024	2024	2024	2024	2023	2023	2023	2023	2023	2023
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Fund balances at 31 March 2024 are represented by:														
Tangible assets	2,310	-	2,878	-	817	-	817	-	4,343	-	4,343	-	5,160	5,160
Current assets/(liabilities)	96,053	29,350	27,858	29,350	24,041	29,350	24,041	29,350	69,387	29,350	69,387	29,350	122,778	122,778
Provisions and deferred income	(3,127)	-	-	-	(3,909)	-	(3,909)	-	-	-	-	-	(3,909)	(3,909)
	<u>95,236</u>	<u>29,350</u>	<u>30,736</u>	<u>29,350</u>	<u>20,949</u>	<u>29,350</u>	<u>20,949</u>	<u>29,350</u>	<u>73,730</u>	<u>29,350</u>	<u>73,730</u>	<u>29,350</u>	<u>124,029</u>	<u>124,029</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

