

# Caw/Nelson Drive Action Group

Northern Ireland · Charity number 105774

## Details

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**Status** Received

**Company number** [65787](#)

**Registered** 2016-12-14

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Address** Crescent Community & Cultural Centr  
205-211 Sperrin Park  
Londonderry  
BT47 6nq  
BT47 6NQ

**Phone** 02871318100

**Email** [info@cndag.co.uk](mailto:info@cndag.co.uk)

## Activities

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**Purposes:** The objects of the Company shall be to relieve poverty. sickness and the aged to promote the benefit of the inhabitants of the Caw area, Londonderry (the "area of benefit") without distinction of age, gender,sexuality, ethnic origin or political, religious or other opinions by associating with the statutory authorities, voluntary organisations and inhabitants in a common effort to advance education; provide facilitates in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life for the said inhabitants; and promote such other charitable purposes as may from time to time be determined.

**What the charity does:** The advancement of citizenship or community development

**How the charity works:** Advice/advocacy/information,Community development,Cultural,Education/training,General charitable purposes,Medical/health/sickness,Relief of poverty,Volunteer development

**Who the charity helps:** Adult training,Community safety/crime prevention,General public,Men,Older people,Parents,Preschool (0-5 year olds),Specific areas of deprivation,Tenants,Unemployed/low income,Voluntary and community sector,Volunteers,Women

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£250,351	£228,382	£-23,690	6

## Trustees

Name	Role	Appointed
Kerrie Gray		
Miss Lesley Nicholl		
Mr Allister Gault		
Mr Drew Thompson		
Mr Fredrick George Dalzell		
Mr Kingsley Baker		
Mrs Maureen Hamilton		
Mrs May Burton		
Mrs Mildred Garfield		
Ms Rose White		

**Caw/Nelson Drive Action Group**

Northern Ireland - Charity number 105774

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# Accounts

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**Charity registration number NIC105774 (Northern Ireland)**

**Company registration number NI065787**

**CAW/NELSON DRIVE ACTION GROUP**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

# CAW/NELSON DRIVE ACTION GROUP

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# CAW/NELSON DRIVE ACTION GROUP

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr Robert Thompson Ms Rose White Ms Mildred Garfield Ms Mary Burton Ms Elizabeth Fields Mr Frederick Dalzell Ms Maureen Hamilton Mr Allister Gault Ms Lesley Nicholl Ms Kerrie Gray Mr Kingsley Baker
<b>Secretary</b>	Ms Mildred Garfield
<b>Charity number (Northern Ireland)</b>	NIC105774
<b>Company number</b>	NI065787
<b>Registered office</b>	Crescent Community & Cultural Centre 205-211 Sperrin Park Londonderry BT47 6NQ
<b>Independent examiner</b>	Moore NI LLP 21-23 Clarendon Street Derry~Londonderry BT48 7EP
<b>Bankers</b>	AIB Bank Meadowbank Strand Road Derry~Londonderry BT48 7TN
<b>Solicitors</b>	A D McClay & Co. 1 Limavady Road Londonderry BT47 6JU

# CAW/NELSON DRIVE ACTION GROUP

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 AUGUST 2025

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The trustees present their annual report and financial statements for the year ended 31 August 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 accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

##### Purposes and aims

Our charity's purposes are as set out in the objects clause contained in the company's Memorandum of Association:

- to relieve poverty, sickness and the aged and to promote the benefit of the inhabitants of the Caw Area, Londonderry without distinction of age, gender, sexuality, ethnic origin or political, religious or other opinions by associating with the statutory authorities, voluntary organisations and inhabitants in a common effort to advance education;
- to provide facilities in the interests of social welfare for recreation and other leisure time occupations with the object of improving conditions of life for the said inhabitants;
- to promote such other charitable purposes as may from time to time be determined.

##### Who uses and benefits from our services?

Our objects and funding focus the services we provide to the community of the Caw Area. The main areas of charitable activity are in the promotion and support of local community development activities.

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries. Our aims objectives and activities are reviewed, monitored and assessed through our ongoing programme of regular committee meetings. The committee is made up of individuals within the statutory, business, voluntary and community sectors.

##### *Public benefit*

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

# CAW/NELSON DRIVE ACTION GROUP

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

### FOR THE YEAR ENDED 31 AUGUST 2025

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#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

Once again funding from the Lottery, DFC, PHA, Derry City & Strabane District Council and other funders has allowed us to continue to provide a wide range of services, programmes and activities throughout the year. These included Crochet Classes, Creative Crafts, Painting with Oils, Quilting & Soft Furnishings, Crescent Camera Club, Driving Theory Training, GCSE Revision Classes in English and Maths, Jo-Jingles, Caw Stay & Play, Horticultural sessions, Crime Prevention Initiatives, a range of Health & Wellbeing programmes, Zumba, Armchair Aerobics, Circuit Training, Kids Friday Club, Older Peoples Summer Scheme, Caw Women's Group, Caw Men's Club, Winter Warmers Breakfast Club. St Patricks, Easter, Halloween and the Christmas Santa's Grotto were some of the themed events we provided throughout the year.

Due to the cost of living crisis we have also been involved in making referrals to the Foyle Foodbank and other providers. We also delivered Christmas food hampers, hygiene packs and other initiatives to local residents/families in need.

The sit-in and meals-on-wheels service through Caw Luncheon Club continued 3 days per week where just over 8,600 meals were prepared and we also continued with the daily Caw Careline ring-around service which saw over 6,000 calls to elderly residents over the year to check on their health and wellbeing.

The weekly outreach services continued with the Pink Ladies Cancer Support Group, DEEDS Dementia Support Group which included Dementia Training. Weekly appointments continued to be provided from the centre with Advice NW for residents needing help with benefits and other welfare issues. The Minding Mums programme continued to use our centre to provide a counselling service for pregnant women and new mums.

We were also able to provide a 12-week Sign Language accredited course through the NW Regional College, Basic First Aid Training and Level 2 in Food Safety Training.

In September 2024 we held a Charity Coffee Morning with the proceeds going to MacMillan Cancer Support.

We continued to provide support to other groups in the area including Caw Football Team, Caw Community Playgroup, Caw Community Growing Space, funding for a Summer Scheme and Diversionary Programme for Caw Youth Club.

#### **Financial review**

The charity has returned an overall surplus of £21,969 for the financial year. A new funding application to the National Lottery for a further 5 years was successful and this funding commenced on 1 April 2024. Unrestricted reserves have increased by £129,775, largely due to the transfer of the net book value of fixed assets of £121,347 which had been held in restricted reserves to a designated reserve within unrestricted reserves as no restriction continues to apply to these assets. Project income and expenditure varies from year to year depending on funding received and activities organised as a consequence. Core funding from DFC increased by £8,258 from previous year.

##### *Reserves policy*

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. The reserves are required to meet the working capital requirements of the charity. The long term strategy is to continue to build reserves through planned operating surpluses. In the short term the Trustees have also considered the extent to which existing activities and expenditure could be curtailed, should circumstances arise. It is the aim of the Trustees that the unrestricted free reserves held by the charity should be approximately equal to 3 months' costs for key staff and associated running costs. The current level of unrestricted free reserves of £82,723 is in excess of this target. At the year end the unrestricted reserves of the charity were £205,862 and the restricted reserves were £43,971.

#### **Plans for future periods**

CNDAG will continue to source funding for a wide range of programmes and initiatives to meet the needs of the local community. We are also planning to explore the possibility of sourcing funding to develop a Mens Shed Project on a disused piece of land in the estate over the next few years.

# CAW/NELSON DRIVE ACTION GROUP

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

**FOR THE YEAR ENDED 31 AUGUST 2025**

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### **Structure, governance and management**

The organisation is a charitable company limited by guarantee incorporated on 6 August 2007 and registered as a charity with the Charity Commission for Northern Ireland and HM Revenue & Customs. The company was established under a Memorandum of Association and is governed by its Articles of Association. Member's liability in the event of the company being wound up is limited to £1.

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:

Mr Robert Thompson

Ms Rose White

Ms Mildred Garfield

Ms Mary Burton

Ms Elizabeth Fields

Mr Frederick Dalzell

Ms Maureen Hamilton

Mr Allister Gault

Ms Lesley Nicholl

Ms Kerrie Gray

Mr Kingsley Baker

### *Recruitment and appointment of trustees*

Under the requirements of the Memorandum and Articles of Association directors are elected at an Annual General Meeting from amongst those persons nominated by the Ordinary Members. The directors have the power at any time to appoint any person to be a director, either to fill a casual vacancy or as an addition to the existing directors. Any director so appointed serves only until the next Annual General Meeting at which directors are to be elected and are then eligible for re-election. A retiring director is eligible for re-election.

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.

### **Statement of trustees' responsibilities**

The trustees, who are also the directors of Caw/Nelson Drive Action Group 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.

# CAW/NELSON DRIVE ACTION GROUP

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

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



Ms Mildred Garfield  
**Trustee**

10 March 2026



Mr Robert Thompson  
**Trustee**

# CAW/NELSON DRIVE ACTION GROUP

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CAW/NELSON DRIVE ACTION GROUP

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I report on the financial statements of the charity for the year ended 31 August 2025, which are set out on pages 7 to 17.

#### **Respective responsibilities of charity trustees and examiner**

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act (Northern Ireland) 2008; and
- state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included 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 you as charity trustees concerning any such matters.

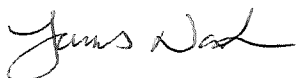
My role is to state whether any material matters have come to my attention giving me cause to believe that:

- 1. Accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- 2. The financial statements do not accord with those accounting records; or
- 3. The financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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); or
- 4. There is further information needed for a proper understanding of the financial statements to be reached.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 65 of the Charities Act (Northern Ireland) 2008. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

I have completed my examination and I have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



James Nash FCA  
for and on behalf of Moore (N.I.) LLP  
21-23 Clarendon Street  
Derry~Londonderry  
BT48 7EP  
10 March 2026

# CAW/NELSON DRIVE ACTION GROUP

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	3	7,143	94,272	101,415	5,384	85,789	91,173
Charitable activities	4	-	148,936	148,936	-	82,887	82,887
<b>Total income</b>		<b>7,143</b>	<b>243,208</b>	<b>250,351</b>	<b>5,384</b>	<b>168,676</b>	<b>174,060</b>
<b>Expenditure on:</b>							
Charitable activities	5	4,622	223,760	228,382	11,562	209,063	220,625
<b>Total expenditure</b>		<b>4,622</b>	<b>223,760</b>	<b>228,382</b>	<b>11,562</b>	<b>209,063</b>	<b>220,625</b>
<b>Net income/(expenditure)</b>		<b>2,521</b>	<b>19,448</b>	<b>21,969</b>	<b>(6,178)</b>	<b>(40,387)</b>	<b>(46,565)</b>
Transfers between funds		127,254	(127,254)	-	14,375	(14,375)	-
<b>Net movement in funds</b>	6	<b>129,775</b>	<b>(107,806)</b>	<b>21,969</b>	<b>8,197</b>	<b>(54,762)</b>	<b>(46,565)</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 September 2024		76,087	151,777	227,864	67,890	206,539	274,429
<b>Fund balances at 31 August 2025</b>		<b>205,862</b>	<b>43,971</b>	<b>249,833</b>	<b>76,087</b>	<b>151,777</b>	<b>227,864</b>

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

# CAW/NELSON DRIVE ACTION GROUP

## BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	10		123,139		124,455
<b>Current assets</b>					
Debtors	11	440		8,678	
Cash at bank and in hand		149,944		116,715	
		<u>150,384</u>		<u>125,393</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(23,690)</u>		<u>(21,984)</u>	
<b>Net current assets</b>			<u>126,694</u>		<u>103,409</u>
<b>Total assets less current liabilities</b>			<u>249,833</u>		<u>227,864</u>
<b>The funds of the charity</b>					
Restricted income funds	14	43,971		151,777	
Unrestricted funds	15	205,862		76,087	
		<u>249,833</u>		<u>227,864</u>	

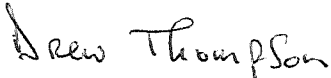
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 trustees on 10 March 2026

  
Mr Robert Thompson  
Trustee

  
Ms Mildred Garfield  
Trustee

Company registration number NI065787 (Northern Ireland)

# CAW/NELSON DRIVE ACTION GROUP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2025

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#### 1 Accounting policies

##### Charity information

Caw/Nelson Drive Action Group is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Crescent Community & Cultural Centre, 205-211 Sperrin Park, Londonderry, BT47 6NQ.

#### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". 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 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.

Restricted funds are subject to specific conditions by donors or grantors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# CAW/NELSON DRIVE ACTION GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 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:

Leasehold land and buildings	2% straight line
Fixtures and fittings	20% straight line
Computers	25% straight line

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

#### 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.

# CAW/NELSON DRIVE ACTION GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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### 1 Accounting policies

(Continued)

#### **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.

#### **1.10 Employee benefits**

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

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

#### **1.11 Retirement benefits**

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

### 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.

# CAW/NELSON DRIVE ACTION GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	3,093	225	3,318	1,634	-	1,634
Grants	4,050	94,047	98,097	3,750	85,789	89,539
	<u>7,143</u>	<u>94,272</u>	<u>101,415</u>	<u>5,384</u>	<u>85,789</u>	<u>91,173</u>
<b>Grants</b>						
Department for Communities	1,500	94,047	95,547	1,500	85,789	87,289
Waterside Neighbourhood Partnership	2,550	-	2,550	2,250	-	2,250
	<u>4,050</u>	<u>94,047</u>	<u>98,097</u>	<u>3,750</u>	<u>85,789</u>	<u>89,539</u>

### 4 Income from charitable activities

	Restricted funds 2025 £	Restricted funds 2024 £
<b>Provision of community activities</b>		
Performance related grants	148,936	82,887
	<u>148,936</u>	<u>82,887</u>

#### Performance related grants analysis

	Provision of community activities 2025 £	Provision of community activities 2024 £
National Lottery Community Fund	99,967	49,984
Derry City & Strabane District Council	12,085	12,000
Waterside Neighbourhood Partnership	10,916	4,338
PHA	5,530	6,472
Old Library Trust	3,769	3,990
Choice Housing	11,915	4,316
NIHE	4,754	1,787
	<u>148,936</u>	<u>82,887</u>

# CAW/NELSON DRIVE ACTION GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

### 5 Expenditure on charitable activities

	Provision of community activities 2025 £	Provision of community activities 2024 £
<b>Direct costs</b>		
Staff costs	134,821	128,152
Depreciation and impairment	3,747	4,078
Travel	374	393
Rent & Rates	410	378
Light & Heat	4,022	4,376
Insurance	1,822	1,433
Hire Of Equipment	788	788
Bank Charges	569	531
Printing, postage & stationary	808	1,498
Telephone	1,590	1,590
General expenses	2,136	4,969
Programme expenses	63,470	55,757
Volunteer expenses	3,256	3,996
Repairs & maintenance	2,190	3,055
Accountancy	1,294	1,213
Staff & volunteer training	-	1,175
Venue hire	7,085	7,243
	<u>228,382</u>	<u>220,625</u>
<b>Analysis by fund</b>		
Unrestricted funds	4,622	11,562
Restricted funds	223,760	209,063
	<u>228,382</u>	<u>220,625</u>

Governance costs of £1,200 (2024: £1,200) were incurred during the year in relation to fees paid to the Independent Examiner. These are included as accountancy fees.

<b>6 Net movement in funds</b>	<b>2025</b>	<b>2024</b>
	£	£

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

Depreciation of owned tangible fixed assets	<u>3,747</u>	<u>4,078</u>
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### 7 Trustees

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

# CAW/NELSON DRIVE ACTION GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

#### 8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	6	7
	<u>6</u>	<u>7</u>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	123,437	117,247
Social security costs	7,569	7,795
Other pension costs	3,815	3,110
	<u>134,821</u>	<u>128,152</u>

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

#### 9 Taxation

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

#### 10 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>				
At 1 September 2024	156,899	9,665	27,387	193,951
Additions	-	1,854	576	2,430
	<u>156,899</u>	<u>11,519</u>	<u>27,963</u>	<u>196,381</u>
At 31 August 2025	156,899	11,519	27,963	196,381
	<u>156,899</u>	<u>11,519</u>	<u>27,963</u>	<u>196,381</u>
<b>Depreciation and impairment</b>				
At 1 September 2024	32,918	9,637	26,940	69,495
Depreciation charged in the year	3,138	90	519	3,747
	<u>36,056</u>	<u>9,727</u>	<u>27,459</u>	<u>73,242</u>
At 31 August 2025	36,056	9,727	27,459	73,242
	<u>36,056</u>	<u>9,727</u>	<u>27,459</u>	<u>73,242</u>
<b>Carrying amount</b>				
At 31 August 2025	<u>120,843</u>	<u>1,792</u>	<u>504</u>	<u>123,139</u>
	<u>120,843</u>	<u>1,792</u>	<u>504</u>	<u>123,139</u>
At 31 August 2024	123,981	28	446	124,455
	<u>123,981</u>	<u>28</u>	<u>446</u>	<u>124,455</u>

# CAW/NELSON DRIVE ACTION GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

<b>11 Debtors</b>		
	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
Other debtors	<b>440</b>	<b>8,678</b>
	<u>          </u>	<u>          </u>
<b>12 Creditors: amounts falling due within one year</b>		
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	<b>23,690</b>	<b>21,984</b>
	<u>          </u>	<u>          </u>
<b>13 Retirement benefit schemes</b>		
	<b>2025</b>	<b>2024</b>
<b>Defined contribution schemes</b>	<b>£</b>	<b>£</b>
Charge to profit or loss in respect of defined contribution schemes	<b>7,630</b>	<b>6,220</b>
	<u>          </u>	<u>          </u>

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.

### 14 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.

	<b>At 1 September 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 August 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
DFC - Neighbourhood renewal	<b>6,979</b>	<b>94,047</b>	<b>(94,299)</b>	<b>8,528</b>	<b>15,255</b>
Other Community Development Projects	<b>135,194</b>	<b>49,194</b>	<b>(37,710)</b>	<b>(132,782)</b>	<b>13,896</b>
National Lottery Community Fund	<b>9,604</b>	<b>99,967</b>	<b>(91,751)</b>	<b>(3,000)</b>	<b>14,820</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<b>151,777</b>	<b>243,208</b>	<b>(223,760)</b>	<b>(127,254)</b>	<b>43,971</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# CAW/NELSON DRIVE ACTION GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

#### 14 Restricted funds

(Continued)

Previous year:	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
DFC - Neighbourhood renewal	5,936	85,789	(84,746)	-	6,979
Other Community Development Projects	137,710	32,903	(25,044)	(10,375)	135,194
National Lottery Community Fund	62,893	49,984	(99,273)	(4,000)	9,604
	<u>206,539</u>	<u>168,676</u>	<u>(209,063)</u>	<u>(14,375)</u>	<u>151,777</u>

Amounts received from the DFC Neighbourhood renewal project are to fund salaries for core staff and running costs of the charity. The amounts received from the National Lottery Community Fund are used to fund community projects and the salaries of staff working on those projects. Other funding is received to fund specific projects.

The balance remaining in restricted funds relate to funding received which will be spent in the next financial year.

Transfers between restricted reserves and unrestricted reserves include a figure of £121,347 which relates to the net book value of assets acquired with grant funding over which there is no restriction remaining. These assets have been moved to a designated fund within unrestricted reserves. The other transfers relate to amounts included in funding received to cover administration and running costs and some over/underspends on projects.

#### 15 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 September 2024	Incoming resources	Resources expended	Transfers	At 31 August 2025
	£	£	£	£	£
Fixed assets	-	-	-	121,347	121,347
General funds	76,087	7,143	(4,622)	5,907	84,515
	<u>76,087</u>	<u>7,143</u>	<u>(4,622)</u>	<u>127,254</u>	<u>205,862</u>
Previous year:	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
General funds	67,890	5,384	(11,562)	14,375	76,087
	<u>67,890</u>	<u>5,384</u>	<u>(11,562)</u>	<u>14,375</u>	<u>76,087</u>

# CAW/NELSON DRIVE ACTION GROUP

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

### 16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 August 2025:</b>			
Tangible assets	123,139	-	123,139
Current assets/(liabilities)	82,723	43,971	126,694
	<u>205,862</u>	<u>43,971</u>	<u>249,833</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 August 2024:</b>			
Tangible assets	474	123,981	124,455
Current assets/(liabilities)	75,613	27,796	103,409
	<u>76,087</u>	<u>151,777</u>	<u>227,864</u>

### 17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

**Caw/Nelson Drive Action Group**

Northern Ireland - Charity number 105774

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# Accounts

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**Charity registration number NIC105774**

**Company registration number NI065787 (Northern Ireland)**

**CAW/NELSON DRIVE ACTION GROUP**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

# CAW/NELSON DRIVE ACTION GROUP

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# CAW/NELSON DRIVE ACTION GROUP

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr Robert Thompson Ms Rose White Ms Mildred Garfield Ms Mary Burton Ms Elizabeth Fields Mr Frederick Dalzell Ms Maureen Hamilton Mr Allister Gault Ms Lesley Nicholl Ms Kerrie Gray (Appointed 21 March 2024) Mr Kingsley Baker (Appointed 21 March 2024)
<b>Secretary</b>	Ms Mildred Garfield
<b>Charity number</b>	NIC105774
<b>Company number</b>	NI065787
<b>Registered office</b>	Crescent Community & Cultural Centre 205-211 Sperrin Park Londonderry BT47 6NQ
<b>Independent examiner</b>	Moore NI LLP 21-23 Clarendon Street Derry~Londonderry BT48 7EP
<b>Bankers</b>	AIB Bank Meadowbank Strand Road Derry~Londonderry BT48 7TN
<b>Solicitors</b>	A D McClay & Co. 1 Limavady Road Londonderry BT47 6JU

# CAW/NELSON DRIVE ACTION GROUP

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 AUGUST 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

##### Purposes and aims

Our charity's purposes are as set out in the objects clause contained in the company's Memorandum of Association:

- to relieve poverty, sickness and the aged and to promote the benefit of the inhabitants of the Caw Area, Londonderry without distinction of age, gender, sexuality, ethnic origin or political, religious or other opinions by associating with the statutory authorities, voluntary organisations and inhabitants in a common effort to advance education;
- to provide facilities in the interests of social welfare for recreation and other leisure time occupations with the object of improving conditions of life for the said inhabitants;
- to promote such other charitable purposes as may from time to time be determined.

##### Who uses and benefits from our services?

Our objects and funding focus the services we provide to the community of the Caw Area. The main areas of charitable activity are in the promotion and support of local community development activities.

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries. Our aims objectives and activities are reviewed, monitored and assessed through our ongoing programme of regular committee meetings. The committee is made up of individuals within the statutory, business, voluntary and community sectors.

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

# CAW/NELSON DRIVE ACTION GROUP

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

**FOR THE YEAR ENDED 31 AUGUST 2024**

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### **Achievements and performance**

Once again funding from the Lottery, DFC, PHA and other funders has allowed us to continue to provide a wide range of services, programmes and activities throughout the year. These included Crochet Classes, Creative Crafts, Painting with Oils, Quilting & Soft Furnishings, Crescent Camera Club, Driving Theory Training, GCSE Revision Classes in English and Maths, Jo-Jingles, Caw Stay & Play, Horticultural sessions, Crime Prevention Initiatives, a range of Health & Wellbeing programmes, Bums & Tums, Armchair Aerobics, Circuit Training, Caw Walking Club, Kids Friday Club, Older Peoples Summer Scheme, Caw Women's Group, Caw Men's Club, Winter Warmers Breakfast Club. St Patricks, Halloween and Santa's Grotto were some of the themed events we provided throughout the year.

Due to the cost of living crisis we have also been involved in making referrals to the Foyle Foodbank and other providers. We also delivered Christmas food hampers, hygiene packs and other initiatives to local residents/families in need.

The sit-in and meals-on-wheels service through Caw Luncheon Club continued 3 days per week where just over 8,400 meals were prepared and we also continued with the daily Caw Careline ring-around service which saw over 6,000 calls to elderly residents over the year to check on their health and wellbeing.

The weekly outreach services continued with the Pink Ladies Cancer Support Group, DEEDS Dementia Support Group which included Dementia Training and a Carers Event. Weekly appointments continued to be provided from the centre with Advice NW for residents needing help with benefits and other welfare issues. A new service started this year where the Minding Mums programme is using our centre to provide a counselling service for pregnant women and new mums.

We were also able to provide a 12 week Sign Language accredited course through the NW Regional College.

We continued to provide support to other groups in the area including Caw Football Team, Caw Community Playgroup, Caw Community Growing Space, funding for a Summer Scheme and Diversionary Programme for Caw Youth Club and an intergenerational project with Foyle Downs Syndrome Trust.

In November 2023 we held an event to celebrate the 25th Anniversary of the group which was formed in 1998.

### **Financial review**

The charity has returned an overall deficit of £46,565 for the financial year, primarily due to restricted funding received in earlier years being spent. Due to Covid programmes were unable to run for a period and therefore the National Lottery Community Fund gave the charity a one year extension to use their unspent funding. A new funding application to the National Lottery for a further 5 years was successful and this funding commenced on 1 April 2024. Unrestricted reserves have increased by £8,197. Project income and expenditure varies from year to year depending on funding received and activities organised as a consequence. Core funding from DFC remains at a similar level to the previous year.

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. The reserves are required to meet the working capital requirements of the charity. The long term strategy is to continue to build reserves through planned operating surpluses. In the short term the Trustees have also considered the extent to which existing activities and expenditure could be curtailed, should circumstances arise. It is the aim of the Trustees that the unrestricted funds held by the charity should be approximately equal to 3 months' costs for key staff and associated running costs. The current level of unrestricted reserves of £76,087 is in excess of this target.

### **Plans for future periods**

CNDAG will continue to source funding for a wide range of programmes and initiatives to meet the needs of the local community. We are also planning to explore the possibility of sourcing funding to develop a Mens Shed Project on a disused piece of land in the estate over the next few years.

# CAW/NELSON DRIVE ACTION GROUP

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

**FOR THE YEAR ENDED 31 AUGUST 2024**

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### **Structure, governance and management**

The organisation is a charitable company limited by guarantee incorporated on 6 August 2007 and registered as a charity with the Charity Commission for Northern Ireland and HM Revenue & Customs. The company was established under a Memorandum of Association and is governed by its Articles of Association. Member's liability in the event of the company being wound up is limited to £1.

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:

Mr Robert Thompson

Ms Rose White

Ms Mildred Garfield

Ms Mary Burton

Ms Elizabeth Fields

Mr Frederick Dalzell

Ms Maureen Hamilton

Mr Allister Gault

Ms Lesley Nicholl

Ms Kerrie Gray

(Appointed 21 March 2024)

Mr Kingsley Baker

(Appointed 21 March 2024)

Under the requirements of the Memorandum and Articles of Association directors are elected at an Annual General Meeting from amongst those persons nominated by the Ordinary Members. The directors have the power at any time to appoint any person to be a director, either to fill a casual vacancy or as an addition to the existing directors. Any director so appointed serves only until the next Annual General Meeting at which directors are to be elected and are then eligible for re-election. A retiring director is eligible for re-election.

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.

### **Statement of trustees' responsibilities**

The trustees, who are also the directors of Caw/Nelson Drive Action Group 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.

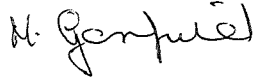
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# CAW/NELSON DRIVE ACTION GROUP

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

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



Ms Mildred Garfield  
**Trustee**



Mr Robert Thompson  
**Trustee**

5 March 2025

# CAW/NELSON DRIVE ACTION GROUP

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CAW/NELSON DRIVE ACTION GROUP

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I report on the accounts of the charity for the year ended 31 August 2024, which are set out on pages 7 to 18.

#### **Respective responsibilities of trustees and examiner**

The trustees, who are also the directors of Caw/Nelson Drive Action Group for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

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:

- (i) examine the accounts under section 65 of the Charities Act
- (ii) 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
- (iii) state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.


My role is to state whether any material matters have come to my attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

#### **Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland. I have found no matters that require drawing to your attention.

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

  
John Bradley FCA  
for and on behalf of Moore (N.I.) LLP  
21-23 Clarendon Street  
Derry~Londonderry  
BT48 7EP

Dated: 5 March 2025

# CAW/NELSON DRIVE ACTION GROUP

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>							
Donations and legacies	3	5,384	85,789	91,173	230	81,921	82,151
Charitable activities	4	-	82,887	82,887	-	83,644	83,644
<b>Total income</b>		<b>5,384</b>	<b>168,676</b>	<b>174,060</b>	<b>230</b>	<b>165,565</b>	<b>165,795</b>
<b>Expenditure on:</b>							
Charitable activities	5	11,562	209,063	220,625	5,709	215,093	220,802
<b>Total expenditure</b>		<b>11,562</b>	<b>209,063</b>	<b>220,625</b>	<b>5,709</b>	<b>215,093</b>	<b>220,802</b>
<b>Net expenditure</b>		<b>(6,178)</b>	<b>(40,387)</b>	<b>(46,565)</b>	<b>(5,479)</b>	<b>(49,528)</b>	<b>(55,007)</b>
Transfers between funds		14,375	(14,375)	-	16,834	(16,834)	-
<b>Net movement in funds</b>	6	<b>8,197</b>	<b>(54,762)</b>	<b>(46,565)</b>	<b>11,355</b>	<b>(66,362)</b>	<b>(55,007)</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 September 2023		67,890	206,539	274,429	56,535	272,901	329,436
<b>Fund balances at 31 August 2024</b>		<b>76,087</b>	<b>151,777</b>	<b>227,864</b>	<b>67,890</b>	<b>206,539</b>	<b>274,429</b>

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

# CAW/NELSON DRIVE ACTION GROUP

## BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		124,455		128,534
<b>Current assets</b>					
Debtors	11	8,678		5,003	
Cash at bank and in hand		116,715		163,877	
		<u>125,393</u>		<u>168,880</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(21,984)</u>		<u>(22,985)</u>	
<b>Net current assets</b>			<u>103,409</u>		<u>145,895</u>
<b>Total assets less current liabilities</b>			<u>227,864</u>		<u>274,429</u>
<b>Net assets</b>			<u>227,864</u>		<u>274,429</u>
			=====		=====
<b>The funds of the charity</b>					
Restricted income funds	14		151,777		206,539
Unrestricted funds			76,087		67,890
			<u>227,864</u>		<u>274,429</u>
			=====		=====

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 August 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The financial statements were approved by the trustees on 5 March 2025



Mr Robert Thompson  
Trustee



Ms Mildred Garfield  
Trustee

Company registration number NI065787 (Northern Ireland)

# CAW/NELSON DRIVE ACTION GROUP

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 AUGUST 2024*

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### 1 Accounting policies

#### Charity information

Caw/Nelson Drive Action Group is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Crescent Community & Cultural Centre, 205-211 Sperrin Park, Londonderry, BT47 6NQ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities 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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# CAW/NELSON DRIVE ACTION GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 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:

Leasehold land and buildings	2% straight line
Fixtures and fittings	20% straight line
Computers	25% straight line

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

#### 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.

# CAW/NELSON DRIVE ACTION GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

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### 1 Accounting policies

(Continued)

#### **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.

#### **1.10 Employee benefits**

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

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

#### **1.11 Retirement benefits**

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

### 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.

# CAW/NELSON DRIVE ACTION GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	1,634	-	1,634	230	-	230
Core services funding	3,750	85,789	89,539	-	81,921	81,921
	<u>5,384</u>	<u>85,789</u>	<u>91,173</u>	<u>230</u>	<u>81,921</u>	<u>82,151</u>
<b>Grants receivable for core activities</b>						
Department for Communities Waterside Neighbourhood Partnership	1,500	85,789	87,289	-	81,921	81,921
	2,250	-	2,250	-	-	-
	<u>3,750</u>	<u>85,789</u>	<u>89,539</u>	<u>-</u>	<u>81,921</u>	<u>81,921</u>

### 4 Income from charitable activities

	Restricted funds 2024 £	Restricted funds 2023 £
<b>Provision of community activities</b>		
Performance related grants	82,887	83,644
	<u>82,887</u>	<u>83,644</u>

# CAW/NELSON DRIVE ACTION GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

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### 4 Income from charitable activities

(Continued)

#### Performance related grants analysis

	Provision of community activities 2024 £	Provision of community activities 2023 £
National Lottery Community Fund	49,984	30,643
Derry City & Strabane District Council	12,000	19,500
Waterside Neighbourhood Partnership	4,338	4,774
PHA	6,472	7,001
Old Library Trust	3,990	5,517
Choice Housing	4,316	-
Awards for All	-	10,000
NIHE	1,787	6,209
	<u>82,887</u>	<u>83,644</u>

# CAW/NELSON DRIVE ACTION GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 5 Expenditure on charitable activities

	Provision of community activities 2024 £	Provision of community activities 2023 £
<b>Direct costs</b>		
Staff costs	128,152	131,088
Depreciation and impairment	4,078	4,182
Travel	393	343
Rent & rates	378	359
Light & heat	4,376	4,732
Insurance	1,433	1,358
Hire of equipment	788	788
Bank charges	531	591
Printing, postage & stationery	1,498	1,061
Telephone	1,590	1,981
General expenses	4,969	1,986
Programme expenses	55,757	56,595
Volunteer expenses	3,996	3,569
Repairs & maintenance	3,055	1,557
Accountancy	1,213	1,200
Staff & volunteer training	1,175	1,132
Venue hire	7,243	8,280
	<u>220,625</u>	<u>220,802</u>
<b>Analysis by fund</b>		
Unrestricted funds	11,562	5,709
Restricted funds	209,063	215,093
	<u>220,625</u>	<u>220,802</u>

Governance costs of £1,200 (2023: £1,200) were incurred during the year in relation to fees paid to the Independent Examiner. These are included as accountancy fees.

6 Net movement in funds	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>4,078</u>	<u>4,182</u>

### 7 Trustees

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

# CAW/NELSON DRIVE ACTION GROUP

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

### 8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	7	7
	<u>7</u>	<u>7</u>
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	117,247	120,314
Social security costs	7,795	7,925
Other pension costs	3,110	2,849
	<u>128,152</u>	<u>131,088</u>
	<u>128,152</u>	<u>131,088</u>

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

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

### 9 Taxation

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

### 10 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>				
At 1 September 2023	156,899	10,177	26,875	193,951
Transfer	-	(512)	512	-
	<u>156,899</u>	<u>9,665</u>	<u>27,387</u>	<u>193,951</u>
At 31 August 2024	156,899	9,665	27,387	193,951
	<u>156,899</u>	<u>9,665</u>	<u>27,387</u>	<u>193,951</u>
<b>Depreciation and impairment</b>				
At 1 September 2023	29,780	9,304	26,334	65,418
Depreciation charged in the year	3,138	333	607	4,078
	<u>32,918</u>	<u>9,637</u>	<u>26,941</u>	<u>69,496</u>
At 31 August 2024	32,918	9,637	26,941	69,496
	<u>32,918</u>	<u>9,637</u>	<u>26,941</u>	<u>69,496</u>
<b>Carrying amount</b>				
At 31 August 2024	<u>123,981</u>	<u>28</u>	<u>446</u>	<u>124,455</u>
	<u>123,981</u>	<u>28</u>	<u>446</u>	<u>124,455</u>
At 31 August 2023	127,119	873	542	128,534
	<u>127,119</u>	<u>873</u>	<u>542</u>	<u>128,534</u>
	<u>127,119</u>	<u>873</u>	<u>542</u>	<u>128,534</u>

# CAW/NELSON DRIVE ACTION GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

<b>11</b>	<b>Debtors</b>	<b>2024</b>	<b>2023</b>
	<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
	Other debtors	<u>8,678</u>	<u>5,003</u>
<b>12</b>	<b>Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Accruals and deferred income	<u>21,984</u>	<u>22,985</u>
<b>13</b>	<b>Retirement benefit schemes</b>	<b>2024</b>	<b>2023</b>
	<b>Defined contribution schemes</b>	<b>£</b>	<b>£</b>
	Charge to profit or loss in respect of defined contribution schemes	<u>6,220</u>	<u>5,698</u>

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.

### 14 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 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
DFC - Neighbourhood renewal	5,936	85,789	(84,746)	-	6,979
Other Community Development Projects	137,710	32,903	(25,044)	(10,375)	135,194
National Lottery Community Fund	<u>62,893</u>	<u>49,984</u>	<u>(99,273)</u>	<u>(4,000)</u>	<u>9,604</u>
	<u>206,539</u>	<u>168,676</u>	<u>(209,063)</u>	<u>(14,375)</u>	<u>151,777</u>

# CAW/NELSON DRIVE ACTION GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 14 Restricted funds

(Continued)

Previous year:	At 1 September 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2023 £
DFC - Neighbourhood renewal	10,621	81,921	(88,388)	1,782	5,936
Other Community Development Projects	140,366	53,001	(41,041)	(14,616)	137,710
National Lottery Community Fund	121,914	30,643	(85,664)	(4,000)	62,893
	<u>272,901</u>	<u>165,565</u>	<u>(215,093)</u>	<u>(16,834)</u>	<u>206,539</u>

The balances remaining on the DFC - Neighbourhood Renewal and National Lottery Community Fund projects represent amounts received to be spent in the next financial year.

Of the balance remaining in respect of Other Community Projects £123,981 is represented by the net book value of fixed assets and the remainder by funds to spent in the next financial year.

Transfers between restricted and unrestricted funds represent amounts included in funding received to cover administration and running costs and some small overspends on projects.

### 15 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 September 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2024 £
General funds	<u>67,890</u>	<u>5,384</u>	<u>(11,562)</u>	<u>14,375</u>	<u>76,087</u>
Previous year:	At 1 September 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2023 £
General funds	<u>56,535</u>	<u>230</u>	<u>(5,709)</u>	<u>16,834</u>	<u>67,890</u>

# CAW/NELSON DRIVE ACTION GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

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### 16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 August 2024:</b>			
Tangible assets	474	123,981	124,455
Current assets/(liabilities)	75,613	27,796	103,409
	<u>76,087</u>	<u>151,777</u>	<u>227,864</u>

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 August 2023:</b>			
Tangible assets	139	128,395	128,534
Current assets/(liabilities)	67,751	78,144	145,895
	<u>67,890</u>	<u>206,539</u>	<u>274,429</u>

### 17 Related party transactions

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

**Caw/Nelson Drive Action Group**

Northern Ireland - Charity number 105774

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# Annual report

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# CAW/NELSON DRIVE ACTION GROUP

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 AUGUST 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

##### Purposes and aims

Our charity's purposes are as set out in the objects clause contained in the company's Memorandum of Association:

- to relieve poverty, sickness and the aged and to promote the benefit of the inhabitants of the Caw Area, Londonderry without distinction of age, gender, sexuality, ethnic origin or political, religious or other opinions by associating with the statutory authorities, voluntary organisations and inhabitants in a common effort to advance education;
- to provide facilities in the interests of social welfare for recreation and other leisure time occupations with the object of improving conditions of life for the said inhabitants;
- to promote such other charitable purposes as may from time to time be determined.

##### Who uses and benefits from our services?

Our objects and funding focus the services we provide to the community of the Caw Area. The main areas of charitable activity are in the promotion and support of local community development activities.

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries. Our aims objectives and activities are reviewed, monitored and assessed through our ongoing programme of regular committee meetings. The committee is made up of individuals within the statutory, business, voluntary and community sectors.

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

# CAW/NELSON DRIVE ACTION GROUP

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

### FOR THE YEAR ENDED 31 AUGUST 2024

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#### **Achievements and performance**

Once again funding from the Lottery, DFC, PHA and other funders has allowed us to continue to provide a wide range of services, programmes and activities throughout the year. These included Crochet Classes, Creative Crafts, Painting with Oils, Quilting & Soft Furnishings, Crescent Camera Club, Driving Theory Training, GCSE Revision Classes in English and Maths, Jo-Jingles, Caw Stay & Play, Horticultural sessions, Crime Prevention Initiatives, a range of Health & Wellbeing programmes, Bums & Tums, Armchair Aerobics, Circuit Training, Caw Walking Club, Kids Friday Club, Older Peoples Summer Scheme, Caw Women's Group, Caw Men's Club, Winter Warmers Breakfast Club. St Patricks, Halloween and Santa's Grotto were some of the themed events we provided throughout the year.

Due to the cost of living crisis we have also been involved in making referrals to the Foyle Foodbank and other providers. We also delivered Christmas food hampers, hygiene packs and other initiatives to local residents/families in need.

The sit-in and meals-on-wheels service through Caw Luncheon Club continued 3 days per week where just over 8,400 meals were prepared and we also continued with the daily Caw Careline ring-around service which saw over 6,000 calls to elderly residents over the year to check on their health and wellbeing.

The weekly outreach services continued with the Pink Ladies Cancer Support Group, DEEDS Dementia Support Group which included Dementia Training and a Carers Event. Weekly appointments continued to be provided from the centre with Advice NW for residents needing help with benefits and other welfare issues. A new service started this year where the Minding Mums programme is using our centre to provide a counselling service for pregnant women and new mums.

We were also able to provide a 12 week Sign Language accredited course through the NW Regional College.

We continued to provide support to other groups in the area including Caw Football Team, Caw Community Playgroup, Caw Community Growing Space, funding for a Summer Scheme and Diversionary Programme for Caw Youth Club and an intergenerational project with Foyle Downs Syndrome Trust.

In November 2023 we held an event to celebrate the 25th Anniversary of the group which was formed in 1998.

#### **Financial review**

The charity has returned an overall deficit of £46,565 for the financial year, primarily due to restricted funding received in earlier years being spent. Due to Covid programmes were unable to run for a period and therefore the National Lottery Community Fund gave the charity a one year extension to use their unspent funding. A new funding application to the National Lottery for a further 5 years was successful and this funding commenced on 1 April 2024. Unrestricted reserves have increased by £8,197. Project income and expenditure varies from year to year depending on funding received and activities organised as a consequence. Core funding from DFC remains at a similar level to the previous year.

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. The reserves are required to meet the working capital requirements of the charity. The long term strategy is to continue to build reserves through planned operating surpluses. In the short term the Trustees have also considered the extent to which existing activities and expenditure could be curtailed, should circumstances arise. It is the aim of the Trustees that the unrestricted funds held by the charity should be approximately equal to 3 months' costs for key staff and associated running costs. The current level of unrestricted reserves of £76,087 is in excess of this target.

#### **Plans for future periods**

CNDAG will continue to source funding for a wide range of programmes and initiatives to meet the needs of the local community. We are also planning to explore the possibility of sourcing funding to develop a Mens Shed Project on a disused piece of land in the estate over the next few years.

# CAW/NELSON DRIVE ACTION GROUP

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

### FOR THE YEAR ENDED 31 AUGUST 2024

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#### **Structure, governance and management**

The organisation is a charitable company limited by guarantee incorporated on 6 August 2007 and registered as a charity with the Charity Commission for Northern Ireland and HM Revenue & Customs. The company was established under a Memorandum of Association and is governed by its Articles of Association. Member's liability in the event of the company being wound up is limited to £1.

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:

Mr Robert Thompson

Ms Rose White

Ms Mildred Garfield

Ms Mary Burton

Ms Elizabeth Fields

Mr Frederick Daizell

Ms Maureen Hamilton

Mr Allister Gault

Ms Lesley Nicholl

Ms Kerrie Gray

(Appointed 21 March 2024)

Mr Kingsley Baker

(Appointed 21 March 2024)

Under the requirements of the Memorandum and Articles of Association directors are elected at an Annual General Meeting from amongst those persons nominated by the Ordinary Members. The directors have the power at any time to appoint any person to be a director, either to fill a casual vacancy or as an addition to the existing directors. Any director so appointed serves only until the next Annual General Meeting at which directors are to be elected and are then eligible for re-election. A retiring director is eligible for re-election.

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.

#### **Statement of trustees' responsibilities**

The trustees, who are also the directors of Caw/Nelson Drive Action Group 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.

# CAW/NELSON DRIVE ACTION GROUP

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

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



Ms Mildred Garfield  
**Trustee**



Mr Robert Thompson  
**Trustee**

5 March 2025

**Caw/Nelson Drive Action Group**

Northern Ireland - Charity number 105774

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# Annual return

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# CAW/NELSON DRIVE ACTION GROUP

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CAW/NELSON DRIVE ACTION GROUP

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I report on the accounts of the charity for the year ended 31 August 2024, which are set out on pages 7 to 18.

#### Respective responsibilities of trustees and examiner

The trustees, who are also the directors of Caw/Nelson Drive Action Group for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

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:

- (i) examine the accounts under section 65 of the Charities Act
- (ii) 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
- (iii) state whether particular matters have come to my attention.

#### Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.


My role is to state whether any material matters have come to my attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

#### Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland. I have found no matters that require drawing to your attention.

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

  
John Bradley FCA  
for and on behalf of Moore (N.I.) LLP  
21-23 Clarendon Street  
Derry~Londonderry  
BT48 7EP

Dated: 5 March 2025

**Caw/Nelson Drive Action Group**

Northern Ireland - Charity number 105774

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# Accounts

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Charity registration number NIC105774

Company registration number NI065787 (Northern Ireland)

**CAW/NELSON DRIVE ACTION GROUP**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

# CAW/NELSON DRIVE ACTION GROUP

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# CAW/NELSON DRIVE ACTION GROUP

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr Robert Thompson  
Ms Rose White  
Ms Mildred Garfield  
Ms Mary Burton  
Ms Elizabeth Fields  
Mr Frederick Dalzell  
Ms Maureen Hamilton  
Mr Allister Gault  
Ms Lesley Nicholl

**Secretary**

Ms Mildred Garfield

**Charity number**

NIC105774

**Company number**

NI065787

**Registered office**

Crescent Community & Cultural Centre  
205-211 Sperrin Park  
Londonderry  
BT47 6NQ

**Independent examiner**

Moore NI LLP  
21-23 Clarendon Street  
Derry~Londonderry  
BT48 7EP

**Bankers**

AIB Bank  
Meadowbank  
Strand Road  
Derry~Londonderry  
BT48 7TN

**Solicitors**

A D McClay & Co.  
1 Limavady Road  
Londonderry  
BT47 6JU

# CAW/NELSON DRIVE ACTION GROUP

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 AUGUST 2023

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The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

##### Purposes and aims

Our charity's purposes are as set out in the objects clause contained in the company's Memorandum of Association:

- to relieve poverty, sickness and the aged and to promote the benefit of the inhabitants of the Caw Area, Londonderry without distinction of age, gender, sexuality, ethnic origin or political, religious or other opinions by associating with the statutory authorities, voluntary organisations and inhabitants in a common effort to advance education;
- to provide facilities in the interests of social welfare for recreation and other leisure time occupations with the object of improving conditions of life for the said inhabitants;
- to promote such other charitable purposes as may from time to time be determined.

##### Who uses and benefits from our services?

Our objects and funding focus the services we provide to the community of the Caw Area. The main areas of charitable activity are in the promotion and support of local community development activities.

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries. Our aims objectives and activities are reviewed, monitored and assessed through our ongoing programme of regular committee meetings. The committee is made up of individuals within the statutory, business, voluntary and community sectors.

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

# CAW/NELSON DRIVE ACTION GROUP

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

FOR THE YEAR ENDED 31 AUGUST 2023

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### **Achievements and performance**

Once again funding from the Lottery, DFC, PHA and other funders has allowed us to continue to provide a wide range of services, programmes and activities throughout the year. These included Crochet Classes, Creative Crafts, Painting with Oils, Quilting & Soft Furnishings, Crescent Camera Club, Driving Theory Training, GCSE Revision Classes in English and Maths, Jo-Jingles, Caw Stay & Play, Horticultural sessions, Bums & Tums, Caw Walking Club, Kids Friday Club, Older Peoples Summer Scheme, Armchair Aerobics, Caw Women's Group, Caw Men's Breakfast Club, Winter Warmers Breakfast Club, Santa's Grotto and other themed events throughout the year.

During May 2023 we ran a series of events to celebrate the King's Coronation funded by the Lottery's Awards for All programme. These included a Coronation Dance & BBQ, Picnic in the Park, Community Fun Day and Quiz Night.

The sit-in and meals-on-wheels service through Caw Luncheon Club continued 3 days per week where just over 8,000 meals were prepared and we also continued with the daily Caw Careline ring-around service which saw over 6,000 calls to elderly residents over the year to check on their health and wellbeing.

The weekly outreach services continued with the Pink Ladies Cancer Support Group, DEEDS Dementia Support Group and Carers Event also weekly appointments were provided with Advice NW from the centre for residents needing help with benefits and other welfare issues.

We were also able to provide accredited courses through the NW Regional College and these included An Introduction to Autism Awareness and Reducing Anxiety and Using a Mindful Approach with Children and Young People.

We continued to provide support to other groups in the area including Caw Football Team, Caw Community Playgroup, Caw Community Growing Space and funding for a Summer Scheme for Caw Youth Club.

### **Financial review**

The charity has returned an overall deficit of £55,007 for the financial year, primarily due to restricted funding received in earlier years being spent. Due to Covid programmes were unable to run for a period and therefore the National Lottery Community Fund gave the charity a one year extension to use their unspent funding. Unrestricted reserves have increased by £11,355. Project income and expenditure varies from year to year depending on funding received and activities organised as a consequence. There was a fall in the core funding of the charity awarded by the Department for Communities for the year as the previous year had included back pay in respect of a salary increase. There was a significant decrease in the other source of regular funding, the National Lottery Community Fund, as the current cycle reached its conclusion and remaining funding was spent as noted above.

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. The reserves are required to meet the working capital requirements of the charity. The long term strategy is to continue to build reserves through planned operating surpluses. In the short term the Trustees have also considered the extent to which existing activities and expenditure could be curtailed, should circumstances arise. It is the aim of the Trustees that the unrestricted funds held by the charity should be approximately equal to 3 months' costs for key staff and associated running costs. The current level of unrestricted reserves of £67,890 is in excess of this target.

### **Plans for future periods**

The charity plans to continue the provision of services and projects subject to maintaining on-going funding arrangements. After the year end, following consultation with local residents, an application was submitted to the National Lottery Community Fund for a further 5 years (2024-2029). This application was successful and the funding will commence on 1 April 2024.

### **Structure, governance and management**

The organisation is a charitable company limited by guarantee incorporated on 6 August 2007 and registered as a charity with the Charity Commission for Northern Ireland and HM Revenue & Customs. The company was established under a Memorandum of Association and is governed by its Articles of Association. Member's liability in the event of the company being wound up is limited to £1.

# CAW/NELSON DRIVE ACTION GROUP

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

### FOR THE YEAR ENDED 31 AUGUST 2023

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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:

Mr Robert Thompson  
Ms Rose White  
Ms Mildred Garfield  
Ms Mary Burton  
Ms Elizabeth Fields  
Mr Frederick Dalzell  
Ms Maureen Hamilton  
Mr Allister Gault  
Ms Lesley Nicholl

Under the requirements of the Memorandum and Articles of Association directors are elected at an Annual General Meeting from amongst those persons nominated by the Ordinary Members. The directors have the power at any time to appoint any person to be a director, either to fill a casual vacancy or as an addition to the existing directors. Any director so appointed serves only until the next Annual General Meeting at which directors are to be elected and are then eligible for re-election. A retiring director is eligible for re-election.

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.

#### **Statement of trustees' responsibilities**

The trustees, who are also the directors of Caw/Nelson Drive Action Group 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.

# CAW/NELSON DRIVE ACTION GROUP

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

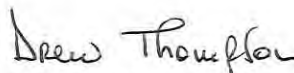
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The trustees' report was approved by the Board of Trustees.



Ms Mildred Garfield  
Trustee

15 March 2024



Mr Robert Thompson  
Trustee

# CAW/NELSON DRIVE ACTION GROUP

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CAW/NELSON DRIVE ACTION GROUP

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We report on the accounts of the charity for the year ended 31 August 2023, which are set out on pages 7 to 19.

#### Respective responsibilities of trustees and examiner

The trustees, who are also the directors of Caw/Nelson Drive Action Group for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

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

- (i) examine the accounts under section 65 of the Charities Act
- (ii) 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
- (iii) state whether particular matters have come to our attention.

#### Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

#### Independent examiner's statement

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland. We have found no matters that require drawing to your attention.

(a) which gives us reasonable cause to believe that in any material respect the requirements:

- (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;

have not been met or

(b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

*Moore (NI) LLP*

Moore NI LLP  
21-23 Clarendon Street  
Derry~Londonderry  
BT48 7EP

Dated: 15 March 2024

# CAW/NELSON DRIVE ACTION GROUP

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

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Current financial year		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<b><u>Income from:</u></b>					
Donations and legacies	3	230	81,921	82,151	92,839
Charitable income	4	-	83,644	83,644	161,896
<b>Total income</b>		<u>230</u>	<u>165,565</u>	<u>165,795</u>	<u>254,735</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	5	<u>5,709</u>	<u>215,093</u>	<u>220,802</u>	<u>218,233</u>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(5,479)</b>	<b>(49,528)</b>	<b>(55,007)</b>	<b>36,502</b>
Gross transfers between funds		<u>16,834</u>	<u>(16,834)</u>	<u>-</u>	<u>-</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>11,355</b>	<b>(66,362)</b>	<b>(55,007)</b>	<b>36,502</b>
Fund balances at 1 September 2022		<u>56,535</u>	<u>272,901</u>	<u>329,436</u>	<u>292,934</u>
<b>Fund balances at 31 August 2023</b>		<b><u>67,890</u></b>	<b><u>206,539</u></b>	<b><u>274,429</u></b>	<b><u>329,436</u></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.

# CAW/NELSON DRIVE ACTION GROUP

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

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Prior financial year		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<b><u>Income from:</u></b>				
Donations and legacies	3	255	92,584	92,839
Charitable income	4	794	161,102	161,896
<b>Total income</b>		<u>1,049</u>	<u>253,686</u>	<u>254,735</u>
<b><u>Expenditure on:</u></b>				
Charitable activities	5	9,495	208,738	218,233
<b>Net (outgoing)/incoming resources before transfers</b>		<u>(8,446)</u>	<u>44,948</u>	<u>36,502</u>
Gross transfers between funds		<u>4,044</u>	<u>(4,044)</u>	<u>-</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<u>(4,402)</u>	<u>40,904</u>	<u>36,502</u>
Fund balances at 1 September 2021		<u>60,937</u>	<u>231,997</u>	<u>292,934</u>
<b>Fund balances at 31 August 2022</b>		<u><u>56,535</u></u>	<u><u>272,901</u></u>	<u><u>329,436</u></u>

# CAW/NELSON DRIVE ACTION GROUP

## BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	9		128,534		132,716
<b>Current assets</b>					
Debtors	10	5,003		564	
Cash at bank and in hand		163,877		211,885	
		168,880		212,449	
<b>Creditors: amounts falling due within one year</b>	11	(22,985)		(15,729)	
Net current assets			145,895		196,720
<b>Total assets less current liabilities</b>			274,429		329,436
<b>Income funds</b>					
Restricted funds	13	206,539		272,901	
Unrestricted funds		67,890		56,535	
		274,429		329,436	


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 August 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 Trustees on 15 March 2024

  
Mr Robert Thompson  
Trustee

  
Ms Mildred Garfield  
Trustee

Company registration number NI065787

# CAW/NELSON DRIVE ACTION GROUP

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

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### 1 Accounting policies

#### Charity information

Caw/Nelson Drive Action Group is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Crescent Community & Cultural Centre, 205-211 Sperrin Park, Londonderry, BT47 6NQ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities 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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# CAW/NELSON DRIVE ACTION GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 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:

Leasehold land and buildings	2% straight line
Fixtures and fittings	20% straight line
Computers	25% straight line

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

#### 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.

# CAW/NELSON DRIVE ACTION GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

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### 1 Accounting policies

(Continued)

#### **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.

#### **1.10 Employee benefits**

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

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

#### **1.11 Retirement benefits**

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

### 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.

**CAW/NELSON DRIVE ACTION GROUP**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2023**

3 Donations and legacies	Unrestricted funds		Restricted funds		Total	
	2023 £	2023 £	2023 £	2023 £	2022 £	2022 £
Donations and gifts	230	-	-	230	255	255
Core services funding	-	81,921	81,921	81,921	-	92,584
	<u>230</u>	<u>81,921</u>	<u>81,921</u>	<u>82,151</u>	<u>255</u>	<u>92,839</u>
<b>Grants receivable for core activities</b>	-	81,921	81,921	81,921	-	92,584
Department for Communities	-	81,921	81,921	81,921	-	92,584
	<u>-</u>	<u>81,921</u>	<u>81,921</u>	<u>81,921</u>	<u>-</u>	<u>92,584</u>

# CAW/NELSON DRIVE ACTION GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

### 4 Charitable income

	Provision of community activities 2023 £	Provision of community activities 2022 £
Performance related grants	83,644	161,102
Charitable rental income	-	794
	<u>83,644</u>	<u>161,896</u>
Analysis by fund		
Unrestricted funds	-	794
Restricted funds	<u>83,644</u>	<u>161,102</u>
<b>Performance related grants</b>		
National Lottery Community Fund	<b>30,643</b>	122,570
Derry City & Strabane District Council	<b>19,500</b>	8,875
Waterside Neighbourhood Partnership	<b>4,774</b>	2,693
PHA	<b>7,001</b>	2,322
Old Library Trust	<b>5,517</b>	7,552
FWIN	-	250
Lincoln Courts Community Association	-	4,380
Ebrington Primary School	-	1,500
Awards for All	<b>10,000</b>	10,000
Radius Housing	-	960
NIHE	<b>6,209</b>	-
	<u>83,644</u>	<u>161,102</u>

# CAW/NELSON DRIVE ACTION GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

### 5 Charitable activities

	Provision of community activities 2023 £	Provision of community activities 2022 £
Staff costs	131,088	124,781
Depreciation and impairment	4,182	4,324
Travel	343	279
Rent & rates	359	316
Light & heat	4,732	4,367
Insurance	1,358	1,256
Hire of equipment	788	771
Bank charges	591	511
Printing, postage & stationery	1,061	1,482
Telephone	1,981	1,682
General expenses	1,986	1,444
Programme expenses	56,595	56,352
Volunteer expenses	3,569	4,696
Repairs & maintenance	1,557	2,744
Accountancy	1,200	1,200
Staff & volunteer training	1,132	1,149
Venue hire	8,280	10,879
	<u>220,802</u>	<u>218,233</u>
	<u>220,802</u>	<u>218,233</u>
<b>Analysis by fund</b>		
Unrestricted funds	5,709	9,495
Restricted funds	215,093	208,738
	<u>220,802</u>	<u>218,233</u>

Governance costs of £1,200 (2022: £1,200) were incurred during the year in relation to fees paid to the Independent Examiner. These are included as accountancy fees.

### 6 Trustees

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

# CAW/NELSON DRIVE ACTION GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2023

#### 7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	7	7
	<u>7</u>	<u>7</u>

#### Employment costs

	2023 £	2022 £
Wages and salaries	120,314	114,047
Social security costs	7,925	7,834
Other pension costs	2,849	2,900
	<u>131,088</u>	<u>124,781</u>

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

#### 8 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.

#### 9 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>				
At 1 September 2022	156,899	10,177	26,875	193,951
At 31 August 2023	<u>156,899</u>	<u>10,177</u>	<u>26,875</u>	<u>193,951</u>
<b>Depreciation and impairment</b>				
At 1 September 2022	26,642	8,971	25,622	61,235
Depreciation charged in the year	3,138	333	711	4,182
At 31 August 2023	<u>29,780</u>	<u>9,304</u>	<u>26,333</u>	<u>65,417</u>
<b>Carrying amount</b>				
At 31 August 2023	<u>127,119</u>	<u>873</u>	<u>542</u>	<u>128,534</u>
At 31 August 2022	<u>130,257</u>	<u>1,206</u>	<u>1,253</u>	<u>132,716</u>

# CAW/NELSON DRIVE ACTION GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

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<b>10 Debtors</b>		
	<b>2023</b>	<b>2022</b>
<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
Other debtors	<b>5,003</b>	<b>564</b>
	<u><u>5,003</u></u>	<u><u>564</u></u>
<b>11 Creditors: amounts falling due within one year</b>		
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	<b>22,985</b>	<b>15,729</b>
	<u><u>22,985</u></u>	<u><u>15,729</u></u>
<b>12 Retirement benefit schemes</b>		

### **Defined contribution 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 or loss in respect of defined contribution schemes was £2,849 (2022 - £2,900).

## CAW/NELSON DRIVE ACTION GROUP

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2023

#### 13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 September 2021		Movement in funds			Movement in funds			Balance at 31 August 2023	
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 September 2022	Incoming resources	Resources expended	Transfers	£
DFC - Neighbourhood renewal	1,713		92,584	(84,661)	985	10,621	81,921	(88,388)	1,782	5,936
Other Community Development Projects	137,142		38,532	(34,492)	(816)	140,366	53,001	(41,041)	(14,616)	137,710
National Lottery Community Fund	93,142		122,570	(89,585)	(4,213)	121,914	30,643	(85,664)	(4,000)	62,893
	231,997		253,686	(208,738)	(4,044)	272,901	165,565	(215,093)	(16,834)	206,539

The balances remaining on the DFC - Neighbourhood Renewal and National Lottery Community Fund projects represent amounts received to be spent in the next financial year.

Of the balance remaining in respect of Other Community Projects £127,143 is represented by the net book value of fixed assets and the remainder by funds to spent in the next financial year.

Transfers between restricted and unrestricted funds represent amounts included in funding received to cover administration and running costs and some small overspends on projects.

# CAW/NELSON DRIVE ACTION GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

### 14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Fund balances at 31 August 2023 are represented by:					
Tangible assets	139	128,395	128,534	353	132,716
Current assets/(liabilities)	67,751	78,144	145,895	56,182	196,720
	<u>67,890</u>	<u>206,539</u>	<u>274,429</u>	<u>56,535</u>	<u>329,436</u>

### 15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).



**Caw/Nelson Drive Action Group**

Northern Ireland - Charity number 105774

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# Annual report

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# CAW/NELSON DRIVE ACTION GROUP

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 AUGUST 2023

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The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

##### Purposes and aims

Our charity's purposes are as set out in the objects clause contained in the company's Memorandum of Association:

- to relieve poverty, sickness and the aged and to promote the benefit of the inhabitants of the Caw Area, Londonderry without distinction of age, gender, sexuality, ethnic origin or political, religious or other opinions by associating with the statutory authorities, voluntary organisations and inhabitants in a common effort to advance education;
- to provide facilities in the interests of social welfare for recreation and other leisure time occupations with the object of improving conditions of life for the said inhabitants;
- to promote such other charitable purposes as may from time to time be determined.

##### Who uses and benefits from our services?

Our objects and funding focus the services we provide to the community of the Caw Area. The main areas of charitable activity are in the promotion and support of local community development activities.

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries. Our aims objectives and activities are reviewed, monitored and assessed through our ongoing programme of regular committee meetings. The committee is made up of individuals within the statutory, business, voluntary and community sectors.

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

# CAW/NELSON DRIVE ACTION GROUP

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

### FOR THE YEAR ENDED 31 AUGUST 2023

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#### **Achievements and performance**

Once again funding from the Lottery, DFC, PHA and other funders has allowed us to continue to provide a wide range of services, programmes and activities throughout the year. These included Crochet Classes, Creative Crafts, Painting with Oils, Quilting & Soft Furnishings, Crescent Camera Club, Driving Theory Training, GCSE Revision Classes in English and Maths, Jo-Jingles, Caw Stay & Play, Horticultural sessions, Burns & Tums, Caw Walking Club, Kids Friday Club, Older Peoples Summer Scheme, Armchair Aerobics, Caw Women's Group, Caw Men's Breakfast Club, Winter Warmers Breakfast Club, Santa's Grotto and other themed events throughout the year.

During May 2023 we ran a series of events to celebrate the King's Coronation funded by the Lottery's Awards for All programme. These included a Coronation Dance & BBQ, Picnic in the Park, Community Fun Day and Quiz Night.

The sit-in and meals-on-wheels service through Caw Luncheon Club continued 3 days per week where just over 8,000 meals were prepared and we also continued with the daily Caw Careline ring-around service which saw over 6,000 calls to elderly residents over the year to check on their health and wellbeing.

The weekly outreach services continued with the Pink Ladies Cancer Support Group, DEEDS Dementia Support Group and Carers Event also weekly appointments were provided with Advice NW from the centre for residents needing help with benefits and other welfare issues.

We were also able to provide accredited courses through the NW Regional College and these included An Introduction to Autism Awareness and Reducing Anxiety and Using a Mindful Approach with Children and Young People.

We continued to provide support to other groups in the area including Caw Football Team, Caw Community Playgroup, Caw Community Growing Space and funding for a Summer Scheme for Caw Youth Club.

#### **Financial review**

The charity has returned an overall deficit of £55,007 for the financial year, primarily due to restricted funding received in earlier years being spent. Due to Covid programmes were unable to run for a period and therefore the National Lottery Community Fund gave the charity a one year extension to use their unspent funding. Unrestricted reserves have increased by £11,355. Project income and expenditure varies from year to year depending on funding received and activities organised as a consequence. There was a fall in the core funding of the charity awarded by the Department for Communities for the year as the previous year had included back pay in respect of a salary increase. There was a significant decrease in the other source of regular funding, the National Lottery Community Fund, as the current cycle reached its conclusion and remaining funding was spent as noted above.

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. The reserves are required to meet the working capital requirements of the charity. The long term strategy is to continue to build reserves through planned operating surpluses. In the short term the Trustees have also considered the extent to which existing activities and expenditure could be curtailed, should circumstances arise. It is the aim of the Trustees that the unrestricted funds held by the charity should be approximately equal to 3 months' costs for key staff and associated running costs. The current level of unrestricted reserves of £67,890 is in excess of this target.

#### **Plans for future periods**

The charity plans to continue the provision of services and projects subject to maintaining on-going funding arrangements. After the year end, following consultation with local residents, an application was submitted to the National Lottery Community Fund for a further 5 years (2024-2029). This application was successful and the funding will commence on 1 April 2024.

#### **Structure, governance and management**

The organisation is a charitable company limited by guarantee incorporated on 6 August 2007 and registered as a charity with the Charity Commission for Northern Ireland and HM Revenue & Customs. The company was established under a Memorandum of Association and is governed by its Articles of Association. Member's liability in the event of the company being wound up is limited to £1.

# CAW/NELSON DRIVE ACTION GROUP

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

### FOR THE YEAR ENDED 31 AUGUST 2023

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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:

Mr Robert Thompson  
Ms Rose White  
Ms Mildred Garfield  
Ms Mary Burton  
Ms Elizabeth Fields  
Mr Frederick Dalzell  
Ms Maureen Hamilton  
Mr Allister Gault  
Ms Lesley Nicholl

Under the requirements of the Memorandum and Articles of Association directors are elected at an Annual General Meeting from amongst those persons nominated by the Ordinary Members. The directors have the power at any time to appoint any person to be a director, either to fill a casual vacancy or as an addition to the existing directors. Any director so appointed serves only until the next Annual General Meeting at which directors are to be elected and are then eligible for re-election. A retiring director is eligible for re-election.

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.

#### **Statement of trustees' responsibilities**

The trustees, who are also the directors of Caw/Nelson Drive Action Group 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.

# CAW/NELSON DRIVE ACTION GROUP

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

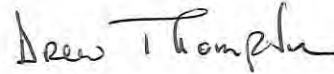
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The trustees' report was approved by the Board of Trustees.



Ms Mildred Garfield  
Trustee

15 March 2024



Mr Robert Thompson  
Trustee

**Caw/Nelson Drive Action Group**

Northern Ireland - Charity number 105774

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# Annual return

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# CAW/NELSON DRIVE ACTION GROUP

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CAW/NELSON DRIVE ACTION GROUP

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We report on the accounts of the charity for the year ended 31 August 2023, which are set out on pages 7 to 19.

#### **Respective responsibilities of trustees and examiner**

The trustees, who are also the directors of Caw/Nelson Drive Action Group for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

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

- (i) examine the accounts under section 65 of the Charities Act
- (ii) 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
- (iii) state whether particular matters have come to our attention.

#### **Basis of independent examiner's report**

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

#### **Independent examiner's statement**

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland. We have found no matters that require drawing to your attention.

- (a) which gives us reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

*Moore (NI) LLP*

Moore NI LLP  
21-23 Clarendon Street  
Derry~Londonderry  
BT48 7EP

Dated: 15 March 2024