

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

## CONTENTS

---

	<b>Page</b>
Charity Information	1
Trustees' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7 - 8
Balance sheet	9
Notes to the financial statements	10 - 19

---

# CAW/NELSON DRIVE ACTION GROUP

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**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

---

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

---

### **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

---

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

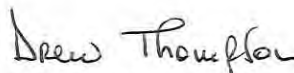
---

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

---

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

---

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

Prior financial year	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</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>Expenditure on:</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

---

### 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

---

### 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

---

### 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
Core services funding	-	81,921	81,921	81,921	92,584	92,584
	<u>230</u>	<u>81,921</u>	<u>81,921</u>	<u>82,151</u>	<u>92,584</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>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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>
	<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

---

<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 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 August 2023 are represented by:						
Tangible assets	139	128,395	128,534	353	132,363	132,716
Current assets/(liabilities)	67,751	78,144	145,895	56,182	140,538	196,720
	<u>67,890</u>	<u>206,539</u>	<u>274,429</u>	<u>56,535</u>	<u>272,901</u>	<u>329,436</u>

### 15 Related party transactions

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

