

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

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 Ms Kerrie Gray Mr Kingsley Baker
Secretary	Ms Mildred Garfield
Charity number (Northern Ireland)	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 2025

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

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

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

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

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.

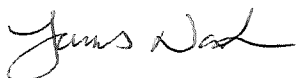
My role is to state whether any material matters have come to my attention giving me cause to believe that:

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

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

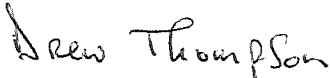
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2025.


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

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

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

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>
Grants						
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 £
Provision of community activities		
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 £
Direct costs		
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>
Analysis by fund		
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.

6 Net movement in funds	2025	2024
	£	£

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

Employment costs

	2025 £	2024 £
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 £
Cost				
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>
Depreciation and impairment				
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>
Carrying amount				
At 31 August 2025	<u>120,843</u>	<u>1,792</u>	<u>504</u>	<u>123,139</u>
At 31 August 2024	<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

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

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