

ANHEDDAU CYFYNGEDIG

(Limited by Guarantee)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

(Company Registration Number 2380151)
(Charity Registration Number 701697)

For an interactive version and summary of
the Annual Report please visit our website:

www.anheddau.co.uk/en/home

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COMPANIES HOUSE

ANHEDDAU CYFYNGEDIG

TRUSTEES' REPORT

The Trustee Directors (hereafter referred to as "Trustees") present their report and audited accounts for the year ended 31 March 2018. This also constitutes the Directors' Report as a combined document.

Reference & Administrative Details

Charity Registration Number	701697
Company Registration Number	2380151
Registered and Principal Office	6 Llys Britannia Parc Menai Bangor GWYNEDD LL57 4BN
Bankers	HSBC plc 24 Castle Square CAERNARFON LL55 2NB
Auditors	Owain Bebb a'i Gwmni 32 Y Maes CAERNARFON LL55 2NN
Accountants	TLL Accountants Ltd 7 – 9 Station Road PRESTON PR4 6SN
Solicitors	Aaron & Partners 5-7 Grosvenor Court CHESTER CH1 1HG

Directors (Trustees)

The directors of the charitable company are also its Trustees for the purpose of charity law. The Trustees who served during the year and the present members are:

Brian Merfyn Jones (Chairman)
Richard G Barker (Vice Chairman)
Jonathan M Walsh (Treasurer)
John Williams
Martin Davidson (resigned 18 October 2017)
Gwylan Williams

Senior Staff Members as at 31 March 2018

Janetta T. Jones (CEO and Chief Financial Officer)
Nia Prendergast (Head of Corporate Services and Company Secretary)
Sharon Burke (Head of Service)

ANHEDDAU CYFYNGEDIG

TRUSTEES' REPORT - continued

Structure, Governance and Management

Anheddau is a Registered Charity and a Company Limited by Guarantee and is governed by its Memorandum and Articles of Association (hereafter referred to as "the charity").

Any adult can apply to become a Trustee. There is an application pack available which is completed by applicants who are then interviewed by not less than two of the existing Trustees. The induction process is carried out with the existing Trustees. Trustees are encouraged to undertake relevant training such as that offered by the Wales Council for Voluntary Action.

The day to day management of the Organisation is delegated by the Trustees to the Chief Executive. Management. Duties are then carried out as appropriate by the other managers within Anheddau. (see organisation chart below).

The Chief Executive, Head of Administrative Services and Head of Services meet with the Chair of the Trustee Board as the Executive Group. This group meets at least six times per year in addition to the other Board meetings. At the Executive Group meetings the Senior Managers report to the Chair and matters not requiring full Board approval are addressed. A report from this group is made by the Chief Executive and the Chair to the full Board. The Board make the final decisions and ratify the policies by which the organisation is bound.

The full Trustee Board meets quarterly in addition to the Annual General Meeting.

The Board has undertaken a full assessment of the risks to which Anheddau may be subject such as loss of income, health and safety issues and changes in legislation. A risk management strategy is in place which identifies the risks and sets out methods and procedures by which they may be minimised and dealt with should they arise.

Objectives, Activities and Strategy to Achieve these Aims

The objectives of Anheddau are to promote the relief of people with support needs, residing primarily or temporarily in Wales, to empower them to live fulfilled lives. Anheddau currently works in the Counties of Gwynedd, Ynys Mon, Conwy and Denbighshire.

Our Mission Statement

Our mission is to assist people who have support needs to establish homes in the community and to provide a supportive environment from which people can enhance their experience of community living.

We will:

- * work for the physical and social integration of people
- * Promote choice and protect the rights of people
- * Enable people to acquire and improve life skills and quality of life
- * Enable people to enhance their status and self respect
- * Employ appropriate support staff in order to enable people to fulfil their maximum potential as individuals
- * Work with organisations that share Anheddau's general philosophy in order to maximise the positive outcomes for people

ANHEDDAU CYFYNGEDIG

TRUSTEES' REPORT - continued

Objectives, Activities and Strategy to Achieve these Aims - continued

Vision Statement

Anheddau will:

- * work with people in North Wales who have support needs to achieve their goals
- * Provide high quality, flexible, innovative services in response to individual need
- * Support these services by ensuring that a learning environment, which works in partnership with staff, customers and clients, is created

Achievements and performance

The services provided are within a structure which is a progressive model of supporting individuals to achieve their maximum potential and independence through using person centered, active and outcome focused approaches. This is translated into the supportive management interventions, such as workforce development and Health and Safety. Such interventions are identified and determined from the care plan of the individual service user.

Anheddau is self sufficient in terms of its Training, QCF, Health and Safety, and Behavioural Support Planning, with in house key personnel who are occupationally competent in their specialist area as well as being experienced social care professionals. These interventions are therefore embedded in the planning of service delivery rather than an ad hoc blanket approach ensuring an integrated approach to the management of services.

The aim is that the Individual's supported live as independently as possible in their own homes. The success is measured in terms of outcomes achieved for the Individuals. The measured goals are specific to each service user.

The services delivered follow the principles and objectives of the All Wales Strategy, 'Fulfilling the Promise.' Its basis is the principle that people with a learning, or any other, disability have a right to ordinary patterns of life within the community, and have the right to be treated as individuals. The aim of the support is therefore to encourage and empower service users to make choices, develop competencies, enjoy a social life and be supported in a way that compliments their culture and enhances their opportunities.

The active support model underpins the progressive model of support and involves partnership working, utilising person centered approaches, and goal setting. This enables Individuals to achieve their aspirations for independence, including outcome based reviews, positive risk taking, goal directed support planning, evidence based assessments of daily living skills and a differentiation of maintenance and development needs.

Additionally, following the introduction of the Social Services and Well Being Act, greater emphasis has been placed on user involvement from the onset of any services or support being delivered. From the Organisation's perspective, once an individual is receiving support, the focus is on them and the staff team tailor their support needs via person centered planning and outcome focused support. This, over the years has proven to be very successful.

ANHEDDAU CYFYNGEDIG
TRUSTEES' REPORT - continued

Objectives, Activities and Strategy to Achieve these Aims - continued

Achievements and performance - continued

The Social Service and Wellbeing Act indicates that Involvement should happen at all stages of the design and operation of services.

Essential to fulfilling this duty is an approach which is based on co-production principles. By way of:

1. Recognising people as assets, and as having a positive contribution to make to the design and operation of services.
2. Supports and empowers people to get involved with the design and operation of services Empowers people to take responsibility for, and contribute to, their own well-being
3. Ensures that practitioners work in partnership with people to achieve personal outcomes at an individual and service level
4. Involves people in designing outcomes for services.

Key Performance Indicators

Anheddau measure key performance indicators (KPIs) to help assess the impact the Charitable Company makes and its effectiveness. The following KPIs are captured as part of our day-to-day regularity requirements and recording processes:

Key Performance Indicator	2018	2017
Average number of service users supported in the year	130	150
Approximate number of hours care provided in the year	279,604	285,012
Average number of employed people (head-count)	250	260
Number of complaints received	2	2
Number of compliments received	0	3
Outcome of regulatory inspections – average assessment	Good	Good

Plans for Future Periods

The primary objective for Anheddau for the immediate future is to continue to expand and develop as an organisation, in a financially challenging climate, whilst maintaining the high quality of service to existing and new clients.

Public Benefit

In meeting the objects of the charitable company the Trustees have considered the Charity Commission guidance on public benefit and are satisfied that the activities undertaken during the year have provided significant benefit to the section of the general public, being as described in the Guidance of being in need due to ill-health, disability, age or other disadvantage. See Achievements and performance, below for more detail.

Financial Review

During the year the charity has achieved a surplus of £149,546. Unrestricted reserves now stand at £1,095,657 (General fund balance). The detailed results and closing balances are shown on the Statement of Financial Activities and Balance Sheet respectively.

ANHEDDAU CYFYNGEDIG

TRUSTEES' REPORT - continued

Policy on Reserves, and Investment

Anheddau needs reserves for the following reasons:-

- a) To provide sufficient working capital for its day to day needs;
- b) To enable it to continue to operate in the event of a crisis, whether foreseen or unforeseen;
- c) To enable it to cope with any reduction in its income;
- d) To finance and underpin growth in its activities.

The view of the Trustees is that Anheddau needs sufficient reserves to cover the Charity's activities for a period of three to six months, and sufficient liquid reserves (i.e. cash, bank balances or other assets close to cash such as deposits) to cover the payroll and other costs for a period of four months. At the year end, approximately two and a half months' liquid reserves are available (after providing for non-liquid fixed asset funds). See note 10 to the Accounts for further details. The ability to build reservations have been significantly reduced due to meeting the requirements of National Minimum Wage.

The reserves policy shall inform other spending decisions, which must be examined having regard to their impact on it. A sum of £5,000 has been transferred onto deposit each month unless there is an agreed written dispensation from the Treasurer having consulted with one or more members of the Council of Management. The Trustees are instigating a programme of rebuilding reserves to a sustainable level.

The Trustees believe that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in producing these accounts.

Employment Policy

The Charity's policy is to promote equality of opportunity to all in employment and the selection process irrespective of their gender, race, ethnic origin, disability, age, nationality, sexuality, marital status and social class. Anheddau oppose all forms of unlawful and unfair discrimination.

All employees and volunteers will be treated fairly and equally. Selection for employment, promotion, training and any other benefits will be on the basis of aptitude and ability. All employees will be helped and encouraged to further develop their full potential and the talents and the resources of the workforce will be fully utilised to maximise the efficiency of the Organisation.

Anheddau has maintained continuous Investors in People status since 1996.

Remuneration Policy

It is a stated aim of Anheddau to; "exercise fair and consistent employment practice". This aim sits alongside the other aims of the Charity and is of equal importance.

The Trustees consider the Board of Trustees, the Chief Executive and the Heads of Service and Corporate Service as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. A Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related third party transactions are disclosed in note 2 to the accounts.

Trustees are required to disclose all relevant interests and register them with the Chief Executive in accordance with the charity's policy and withdraw from decisions where a conflict of interest arises.

ANHEDDAU CYFYNGEDIG
TRUSTEES' REPORT - continued

Remuneration Policy - continued

Remuneration is one part of the relationship between employer and employee.

All Anheddau employees have the same contract of employment and terms and conditions. Pension payments by both employee and employer are determined by statute and are paid accordingly.

The remuneration of support workers is currently set by the National Minimum Wage legislation. It is not the view of the Trustees that this represents adequate remuneration for the work undertaken and the Trustees are committed to paying a fair wage for the post once sufficient income can be sustainably achieved.

The Anheddau pay scale represents six levels from Support Worker to CEO. The levels above support worker have been severely compressed since 2013 due to the impact of legislation. The Trustees will address this compression as finances allow.

The pay scale showing all levels is available to all staff.

Anheddau has a Joint Bargaining Agreement with UNISON and encourages membership amongst staff.

The level of pay and terms and conditions currently available to all employees represents a challenge to the charity in terms of meeting its objectives as the recruitment and retention of staff is undermined by better opportunities existing in the labour market. The Trustees are pro actively engaging with the Commissioners of service to address this issue.

Management of key risks

The Trustees have a risk management strategy which comprises: An annual review of the detailed Risk Register which identifies the key risks and the strategies employed to address them; the establishment of policies, systems and procedures to mitigate the identified risks; the implementation of procedures designed to minimise or manage any potential impact on the organisation should those risks materialise;

This work has identified two broad main categories of risk facing Anheddau: Namely the safeguarding of the individuals we support and financial risks.

Safeguarding

The key risks surround the availability of suitably trained staff and ensuring that safeguarding and the reporting procedures which surround it are embedded in everyday practice.

The concept of safeguarding is implementing measures (protocols, risk assessments, MDT) to try and prevent abuse and ensure the safety and wellbeing of the Individual. The concept of protection is accessing internal and processes to formally report and record concerns/allegations.

Safeguarding is the responsibility of everyone that comes into contact with a vulnerable person, if capacity is present the service user should be encouraged to have ownership of their own safeguarding giving them informed choices and opportunities to explore calculated risks. Safeguarding is a statutory responsibility in response to individual cases where risk of harm has been identified and this concern has been highlighted via the POVA (Protection of Vulnerable Adults) referral system to the local authority.

ANHEDDAU CYFYNGEDIG

TRUSTEES' REPORT - continued

Management of key risks – continued

Safeguarding - continued

Additionally, people who work with vulnerable groups must be alerted to the possible indicators of abuse and be able to act to protect them from harm. In order to ensure the above Anheddau embeds the principles and practical awareness of Safeguarding in its core training programme.

Principles of good practice

- Recognise the rights of individuals and treat them with dignity and respect.
- Train staff to be aware of risks and the needs of vulnerable groups.
- Plan the work of the Organisation to minimise opportunities for vulnerable groups to suffer harm.
- All staff training is updated annually.

The main legal enforcement framework is in the, "Safeguarding Vulnerable Groups", Act 2006, and its supporting regulations and the, "Protection of Freedoms Act", 2012; As well as the Social Services and Well-being Act (Wales) 2014.

Financial

The external financial climate facing Anheddau, social care, is extremely challenging as the twin forces of increased legislative requirements and the dwindling resources available from Commissioners to provide services collide. Anheddau therefore manages its finances robustly via the scrutiny of the Finance sub Group of the Trustee Board which reviews the financial viability of all services quarterly. This Group comprises the Treasurer, CEO, Finance Managers and external professional accountancy support from TLL Accountants.

Going concern

The Accounts are prepared on a going concern basis, which the Trustees consider to be appropriate having considered the foreseeable future. The Charitable Company holds reserves which are sufficiently in line with its reserves policy.

Fundraising

Less than 1% of Anheddau's income is generated by fundraising. This is entirely confined to grant based donations. Anheddau undertakes no public fundraising and there have been no complaints received regarding its fundraising activities. Anheddau does not engage the services of fundraising consultants.

The CEO is a Certificated Member of the Institute of Fundraising and is bound by their Code of Practice.

ANHEDDAU CYFYNGEDIG
TRUSTEES' REPORT - continued

Organisation Chart as at 31 March 2018

BOARD OF TRUSTEE DIRECTORS

COUNCIL OF MANAGEMENT

Executive Managers Group

Chairman, CEO, Head of Services and Head of Corporate Services

**Service Delivery and
Safeguarding Group**

Vice Chairman, Trustee and Head of
Services

Finance Sub Group

Treasurer, CEO, Finance Manager
and Accountant

**Corporate Services Sub
Group**

Trustee, Head of Corporate Services,
IT Manager, H&S Manager,
Workforce Development Manager

C.E.O

Janetta T Jones

Head of Service

Sharon C Burke

Head of Corporate Services

Nia E Prendergast

Senior Managers

Finance Manager, Assistant Heads of Service, Assistant Head of Corporate Services, Workforce
Development Manager, Health and Safety Manager

Area/Service Managers

Anglesey
Conwy
Denbighshire
Gwynedd

Administrative Managers

Contracts Manager
Training Manager
Office Manager

House Managers

Anglesey
Conwy
Denbighshire
Gwynedd

Administrative Officers

Finance Officer
Payroll Officer

Information Officer
Internal Verifiers

Support Workers

ANHEDDAU CYFYNGEDIG

TRUSTEES' REPORT - continued

Statement of Trustees' Responsibilities

The Trustees (who are also directors of Anheddau Cyfyngedig for the purposes of company law) are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (UK GAAP).

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 charitable company and of the incoming resources and application of resources including the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charity 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 charitable company will continue in business.

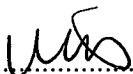
The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware and the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

This report was approved by the Board on 13 September 2018 and signed on its behalf by:



N E Prendergast (Company Secretary)



B M Jones (Trustee / Chairman)

*For an interactive version and summary of
the Annual Report please visit our website:*

www.anheddau.co.uk/en/home

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

ANHEDDAU CYFYNGEDIG

Opinion

We have audited the financial statements of Anhedau Cyf. (limited by guarantee) (the 'charitable company') for the year ended 31st March 2018 which comprise the Statement of Financial Activities, the Statement of Financial Position (Balance Sheet), and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2018 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

ANHEDDAU CYFYNGEDIG – continued

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

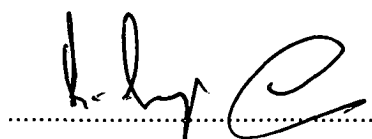
As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.



Date: 20/9/18

Rhys Harris
Senior Statutory Auditor, for and on behalf of:
Owain Bebb a'i Gwmni
Chartered Accountants
Statutory Auditor

32 Y Maes
Caernarfon
LL55 2NN

ANHEDDAU CYFYNGEDIG

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2018

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
		£	£	£	£
Income and endowments from:					
<i>Generated Funds</i>					
Investment Income					
- Bank interest (UK)		250	-	250	1,653
<i>Charitable Activities</i>					
Supporting People in the Community	2	4,975,466	-	4,975,466	4,981,075
Total		4,975,716	-	4,975,716	4,982,728
Expenditure on:					
<i>Charitable Activities:</i>					
<i>Supporting People in the Community</i>					
- Wages & travel		4,430,699	-	4,430,699	4,377,587
- Training and recruitment costs		15,704	-	15,704	18,829
- Food & provisions		28,467	-	28,467	33,142
- Property costs	2	77,672	-	77,672	98,177
- Office & insurance costs	2	173,262	-	173,262	180,477
- Bank charges & interest		4,136	-	4,136	3,893
- Depreciation		13,548	-	13,548	21,699
- Audit & accountancy		11,700	-	11,700	12,100
- Professional fees		70,982	-	70,982	25,183
Total		4,826,170	-	4,826,170	4,771,087
Net income		149,546	-	149,546	211,641
Gross transfers between funds	10	1,250	(1,250)	-	-
Net incoming resources for the year		150,796	(1,250)	149,546	211,641
Total Funds b/fwd		1,043,418	78,750	1,122,168	910,527
Total funds c/fwd *	10	1,194,214	77,500	1,271,714	1,122,168

* Part of the unrestricted funds are designated for specific reasons as shown on the Balance Sheet.

Comparative figures:

The only movement on restricted funds during the prior year was the annual £1,250 transfer to unrestricted funds.

The notes on pages 15 to 21 form an integral part of these accounts.

ANHEDDAU CYFYNGEDIG


BALANCE SHEET

AS AT 31 MARCH 2018

	Notes	2018 £	2017 £
FIXED ASSETS			
Tangible assets	3	176,057	176,652
		<hr/>	<hr/>
		176,057	176,652
		<hr/>	<hr/>
CURRENT ASSETS			
Debtors	4	510,945	523,773
Cash at bank and in hand		789,711	624,045
		<hr/>	<hr/>
		1,300,656	1,147,818
CREDITORS:			
Amounts falling due within one year	5	(204,999)	(202,302)
		<hr/>	<hr/>
NET CURRENT ASSETS		1,095,657	945,516
		<hr/>	<hr/>
NET ASSETS		1,271,714	1,122,168
		<hr/>	<hr/>
RESERVES			
Unrestricted reserves			
- General		1,095,657	945,516
- Fixed assets: Other		98,557	97,902
Restricted reserves (Land & Buildings)	10	77,500	78,750
		<hr/>	<hr/>
		1,271,714	1,122,168
		<hr/>	<hr/>

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 applicable to small companies.

The accounts were approved by the Board on 13 September 2018 and signed on its behalf by:-


 B M Jones (Trustee / Chairman)

The notes on pages 15 to 21 form an integral part of these accounts.

ANHEDDAU CYFYNGEDIG
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2018

	Notes	2018 £	2017 £
Cash flows from operating activities:			
Cash generated from operations	1	178,370	290,374
		<hr/>	<hr/>
Net cash provided by (used in) operating activities		178,370	290,374
		<hr/>	<hr/>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(12,954)	(24,583)
Interest received		250	1,653
		<hr/>	<hr/>
Net cash provided by (used in) investing activities		(12,704)	(22,930)
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		165,666	267,444
Cash and cash equivalents at the beginning of the reporting period		624,045	356,601
		<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period		789,711	624,045
		<hr/>	<hr/>

ANHEDDAU CYFYNGEDIG
NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2018

1 RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2018	2017
	£	£
Net income for the reporting period (as per the statement of financial activities)	149,546	211,641
Adjustments for:		
Depreciation charges	13,548	21,699
Interest received	(250)	(1,653)
Decrease/(increase) in debtors	12,828	31,860
Increase/(decrease) in creditors	2,698	26,827
	<hr/>	<hr/>
Net cash provided by (used in) operating activities	178,370	290,374
	<hr/> <hr/>	<hr/> <hr/>

ANHEDDAU CYFYNGEDIG
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

1. Accounting Policies

a. Basis of Preparation

The accounts have been prepared under the historical cost convention (as modified by the revaluation of certain fixed assets), the Financial Reporting Standard for Smaller Entities (effective April 2008), the "SORP 2015" for charities (FRS102 version), and Companies Act 2006.

b. Fixed Assets

Fixed assets are stated at cost and depreciated over their economic useful lives at the following rates:-

Computer hardware & software	33%
Office equipment & furniture	15%
Housing furniture	15%
Freehold land & buildings	2%
Leasehold Improvements	Over the term of the lease

Individual purchases of £1,000 or less are not generally capitalised, but expended to the Statement of Financial Activities. A fixed asset register is maintained and items of a certain category (such as computers) are capitalised even if below this value.

c. Incoming Resources & Funds

Income is accounted for on a receivable basis and the main sources of income are service level agreements from various authorities. All income is derived in the UK.

Income with restrictions imposed is allocated to a restricted fund and matched with the expenditure. Capital grants are allocated to a Restricted Fund and released over the terms of the restriction.

Income has been split between the different incoming resources. All income (except bank interest) is shown as charitable activities.

d. Pension

The Charity operates a defined contribution group stakeholder pension scheme under Auto Enrolment where the contribution rate is a fixed percentage of qualifying pay. The Charity also continues to contribute to certain staff's private pension schemes. The total contributions payable are disclosed in the notes to the accounts.

ANHEDDAU CYFYNGEDIG

NOTES TO THE FINANCIAL STATEMENTS - continued

FOR THE YEAR ENDED 31 MARCH 2018

1. Accounting Policies - continued

e. Operating Leases

Operating leases are charged to the Statement of Financial Activities as incurred.

f. Resources Expended

All expenditure is included in the Statement of Financial Activities in accordance with the accruals concept, where there is a legal obligation committing the Charity to the expenditure.

Charitable activities include expenditure associated with supporting people in the community. Support costs are included within charitable activities as analysed in the Statement of Financial Activities.

Governance costs include those costs incurred in the governance of the charity and those associated with constitutional and statutory requirements.

g. Support Costs

The general running costs of the Charity are detailed in the SORP and Notes to the Accounts. Since there is one charitable activity and no fund-raising activities category, it is not necessary to do any further allocation of support costs.

h. VAT

The Charity is not registered for VAT, as such the VAT element is added to the related cost, shown gross.

ANHEDDAU CYFYNGEDIG

NOTES TO THE FINANCIAL STATEMENTS - continued

FOR THE YEAR ENDED 31 MARCH 2018

2. Statement of Financial Activities Notes

	2018 £	2017 £
Income - Supporting People in the Community		
Mental Health	174,183	162,537
Social Services	3,365,497	3,379,001
Supporting People	470,928	454,813
Client contribution and Client Monies	519,415	575,627
Domiciliary Care Short Contracts	277,932	252,053
Local Health Board	158,152	147,695
Other Income	9,359	9,349
	<hr/>	<hr/>
	4,975,466	4,981,075
	<hr/>	<hr/>
Expenditure		
Property costs		
Rent	68,834	83,350
Heat & light	8,838	14,827
	<hr/>	<hr/>
	77,672	98,177
	<hr/>	<hr/>
	2018 £	2017 £
Office and insurance costs		
Printing, stationery & advertising	13,356	22,131
Insurances	18,713	18,862
Telephone	57,270	56,186
Photocopying costs	20,674	21,697
Sundries	20,148	18,234
Repairs & renewals	12,561	14,046
Subscriptions	5,641	4,766
Health & safety	7,048	9,235
Cleaning costs	10,916	10,473
Computer costs	6,935	4,847
	<hr/>	<hr/>
	173,262	180,477
	<hr/>	<hr/>
	2018 £	2017 £
Depreciation	13,548	21,699
Auditor's Fees:		
- Audit services	6,700	7,100
	<hr/>	<hr/>

ANHEDDAU CYFYNGEDIG

NOTES TO THE FINANCIAL STATEMENTS - continued

FOR THE YEAR ENDED 31 MARCH 2018

2. Statement of Financial Activities Notes - Continued

Trustees have not received any remuneration for their services during this year nor the prior year. Trustee expenses reimbursed during the year totalled £1,184 (2017: £1,367). This related to one Trustee (2017: one Trustee).

The full time equivalent number of staff (including relief staff) for the year was 194. Carers: 168 (2017: 171); Admin: 26 (2017: 26).

	2018 £	2017 £
Wages & Salaries	4,022,161	3,950,707
Social Security costs	273,656	264,222
Pension costs for 215 staff (2017: 218 staff) in scheme	24,852	22,691
	<hr/>	<hr/>
	4,320,669	4,237,620
	<hr/>	<hr/>

The Trustees can confirm that no employee was paid in excess of £60,000 p.a. (being the minimum reporting level set by the Charity Commission) for this year, nor the previous year.

3. Fixed Assets

	Land & Buildings	Housing Furniture	Computer Hardware & Software	Office Furniture	Total
Cost/Valuation	£	£	£	£	£
Balance b/f	210,004	19,752	186,615	43,840	460,211
Additions	448	51	11,897	343	12,739
Disposals	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Balance c/f	210,452	19,803	198,512	44,183	472,950
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation					
Balance b/f	69,554	15,387	160,937	37,681	283,559
Charge for the year	2,915	659	9,058	916	13,548
Eliminated on disposal	-	-	-	(214)	(214)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Balance c/f	72,469	16,046	169,995	38,383	296,893
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net Book Value					
As at 31.3.18	137,983	3,757	28,517	5,800	176,057
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
As at 31.3.17	140,450	4,365	25,678	6,159	176,652
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

All fixed assets are used for charitable purposes. Land and Buildings includes freehold assets of £123,506 and leasehold improvements of £14,477.

ANHEDDAU CYFYNGEDIG

NOTES TO THE FINANCIAL STATEMENTS - continued

FOR THE YEAR ENDED 31 MARCH 2018

4. Debtors - amounts falling due within one year

	2018 £	2017 £
Trade debtors	406,141	407,884
Prepayments	21,651	34,695
Other debtors	83,153	81,194
	<hr/>	<hr/>
	510,945	523,773
	<hr/>	<hr/>

5. Creditors - amounts falling due within one year

	2018 £	2017 £
Trade creditors	12,364	12,681
PAYE & NIC	62,687	59,161
Other Creditors and Accruals	129,948	130,460
	<hr/>	<hr/>
	204,999	202,302
	<hr/>	<hr/>

Creditors include £4,421 (2017: £4,059) due to the Charity pension scheme at 31 March 2018.

6. Capital Structure

The charitable company is limited by guarantee and has no share capital.

7. Operating Lease Commitments

At 31 March 2018 the charity had the following non-cancellable operating lease commitments.

	Cumulative Commitment 2018		Cumulative Commitment 2017	
	Cars & Equipment £	Land & Buildings £	Cars & Equipment £	Land & Buildings £
Expiring within one year	46,148	15,200	52,911	17,700
Expiring in two to five years	8,649	-	11,592	-
Expiring in more than five years	-	263,805	-	292,264
	<hr/>	<hr/>	<hr/>	<hr/>
	54,797	279,005	64,503	309,964
	<hr/>	<hr/>	<hr/>	<hr/>

ANHEDDAU CYFYNGEDIG

NOTES TO THE FINANCIAL STATEMENTS - continued

FOR THE YEAR ENDED 31 MARCH 2018

8. Related Parties

The charity is controlled by the members of the Council of Management, which are listed in their report on page one. There were no related party transactions between the charity and its members.

9. Analysis of Net Assets between Funds

	<u>Unrestricted Funds</u>		Restricted Funds	Total
	General/ Designated	Fixed assets		
	£	£	£	£
Tangible Fixed Assets	-	98,557	77,500	176,057
Current Assets	1,300,656	-	-	1,300,656
Current liabilities	(204,999)	-	-	(204,999)
	<hr/>	<hr/>	<hr/>	<hr/>
	1,095,657	98,557	77,500	1,271,714
	<hr/>	<hr/>	<hr/>	<hr/>

10. Analysis of Funds

	Balance at 1.4.17	Income	Expenditure	Transfer	Balance 31.3.18
	£	£	£	£	£
Unrestricted Funds					
- General	945,516	4,975,716	(4,826,170)	595	1,095,657
- Fixed assets: Other	97,902	-	-	655	98,557
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1,043,418	4,975,716	(4,826,170)	1,250	1,194,214
Restricted Funds					
- Land & Buildings fund	78,750	-	-	(1,250)	77,500
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1,122,168	4,975,716	(4,826,170)	-	1,271,714
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Unrestricted Funds

The general fund is used to further the objects of the Charity.

The designated fixed asset fund represents the net book value of fixed assets (per the balance sheet, after deducting the related restricted fund) which clearly do not represent 'liquid' funds.

The view of the Trustees is that Anheddau needs sufficient reserves to cover the Charity's activities for a period of three to six months, and sufficient liquid reserves (i.e. cash, bank balances or other assets close to cash such as deposits) to cover the payroll and other costs for a period of four months. At the year end, approximately two and a half months' liquid reserves are available and the Board will work to increase this level towards the three month level.

ANHEDDAU CYFYNGEDIG

NOTES TO THE FINANCIAL STATEMENTS - continued

FOR THE YEAR ENDED 31 MARCH 2018

10. Analysis of Funds - Continued

Restricted Funds

The land and buildings fund represents monies received to purchase specific fixed assets, released over the terms of the restrictions. A transfer is made from restricted funds to unrestricted funds each year to reflect the annual reduction in restricted assets.

11. Agency Transactions

During the year the Charity received Housing Benefit and other income on behalf of certain service users which was re-distributed to the relevant people in full.

The attributable amounts are not included within income or expenditure of the Charity for the year since the Charity only acts as Agent in relation to these amounts.

The amounts administered and excluded are as follows:

	£ 2018	£ 2017
- Income received and distributed (excluding Management Fees)	306,795	285,773
- Net amounts awaiting distribution at year end (within creditors)	-	-
- Amounts included in the service users' bank account awaiting receipt (within debtors)	-	6,836
- Separate bank accounts held on behalf of service users (not included in Charity Balance Sheet)	349,714	342,968