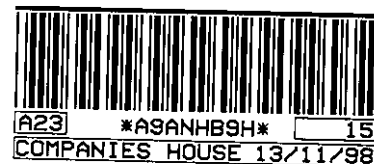


Company Registration No. 2493904  
Registered Charity No. 1010541

**CARDIFF UNIVERSITIES SOCIAL SERVICES**  
(A Company Limited by Guarantee)

**REPORT AND FINANCIAL STATEMENTS**  
For the year ended 31st March 1998

**Notley Pearson Shewring**  
Chartered Accountants  
Registered Auditors  
38 Chepstow Road  
Newport  
South Wales  
NP9 1PT



## **CARDIFF UNIVERSITIES SOCIAL SERVICES**

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### **The following pages do not form part of the Statutory Financial Statements**

#### Detailed Income and Expenditure Accounts:

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**CARDIFF UNIVERSITIES SOCIAL SERVICES**

1

**OFFICERS AND PROFESSIONAL ADVISERS**

**Company Registration No.** 2493904

**Registered Charity No.** 1010541

**Trustees:**  
Ms S. Kemp (Chair)  
Ms H. Steer  
Mr. A. Davies (Resigned July 1998)  
Mr. A. Pursell  
Mr. B.J. Weare (Appointed June 1998)  
Mr. I. Brown (Appointed June 1998)  
Mr. A. Willis (Resigned July 1998)

**Secretary:** L. Cumberbatch

**Registered Office:** 433 Cowbridge Road East  
Canton  
Cardiff

**Auditors:** Notley Pearson Shewring  
Chartered Accountants  
Registered Auditors  
38 Chepstow Road  
Newport  
South Wales  
NP9 1PT

**Bankers:** National Westminster Bank PLC  
277 Cowbridge Road East  
Canton  
Cardiff  
CF5 1YE

**Solicitors:** Morgan Bruce  
Bradley Court  
Park Place  
Cardiff  
CF1 3DP

**TRUSTEES REPORT**

Year ended 31st March 1998

The Trustees present their annual report on the affairs of Cardiff Universities Social Services and the audited financial statements. The Charity is a company limited by guarantee, registration number 2493904 and is governed by its Memorandum and Articles of Association. It is also registered with the Charity Commission, number 1010541. The Trustees are also Directors of the Charity.

**Trustees:**

Ms S. Kemp (Chair)  
Ms H. Steer  
Mr. A. Davies (Resigned July 1998)  
Mr. A. Pursell  
Mr. B.J. Weare (Appointed June 1998)  
Mr. I. Brown (Appointed June 1998)  
Mr. A. Willis (Resigned July 1998)

The Trustees are appointed at the annual general meeting.

**Objectives of the Organisation**

- To develop quality and innovative services that reflect the core values of the organisation and meet the needs of service users.
- Develop and expand volunteer opportunities for students, and others, promoting an understanding of the issues related to people with disabilities.
- To work in partnership with service users, their carers, other providers, purchasers and the wider community to promote models of good practice.
- To achieve a level of investment in staff development, training and support that enables the delivery of quality services and reflects their contribution to the achievement of the organisation's mission and aims.
- To offer a service which is responsive to and respects race, religion, culture, language, gender, sexuality and abilities of service users and of staff.

**TRUSTEES' REPORT (CONTINUED)**

Year ended 31st March 1998

**Main Activities of the Organisation**

- QUEST supported employment. Helping people to get jobs.
- Community Living Developments. Supporting people in their homes.
- Field Days. Providing a range of work experiences.
- Short Stay Services. Providing short stay and holiday services.
- Emergency Accommodation Services. Supporting people who are in a crisis.
- CUSS Community Link. Supporting people to develop new interests and relationships with the help of volunteers.
- Student Volunteer Projects. Working with children, families and schools through student volunteers.
- Central Support Services. Providing personnel, financial and administrative support to CUSS and to other organisations where agreed.

**Financial Review**

The organisation has recently carried out a valuation exercise on its properties and the values are as follows:

18 Pantbach Avenue	£100,000
66 Hamilton Street	£120,000
433 Cowbridge Road	£110,000
67 Pembroke Road	£175,000

CUSS has an ongoing arrangement with its bankers which is due for review, and it is hoped that a new deal will be agreed in the near future which will assist the organisation in maintaining its work as well as plan for new developments (see note 1(a))

**TRUSTEES' REPORT (CONTINUED)**

Year ended 31st March 1998

**Directors' Responsibilities**

Company Law requires the Directors, who are 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 profit or loss of the Charity for that period. In preparing those financial statements the Directors are required to:-

- a. select suitable accounting policies and then apply them consistently;
- b. make judgements and estimates that are reasonable and prudent;
- c. follow applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- d. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 1985. 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.

**Trustees and Their Beneficial Interests**

The Trustees have no beneficial interests as the Charity has no share capital being limited by guarantee.

**Fixed Assets**

Full details of the fixed assets owned by the Charity are provided in the notes to the financial statements.

**Auditors**

A resolution will be proposed at the Annual General Meeting to re-appoint the auditors Notley Pearson Shewring.

**By Order of the Trustees**

*Sarah Kemp*

Ms S. Kemp  
Trustee

*7th October 1998*

## REPORT OF THE AUDITORS TO THE MEMBERS OF CARDIFF UNIVERSITIES SOCIAL SERVICES

5

We have audited the financial statements on pages 6 to 16 which have been prepared under the historical cost convention and the accounting policies set out on page 9.

### Respective Responsibilities of Directors and Auditors

As described on page 4, the company's trustees who are also the directors for the purposes of company law, are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

### Basis of Opinion

We conducted our audit in accordance with auditing standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

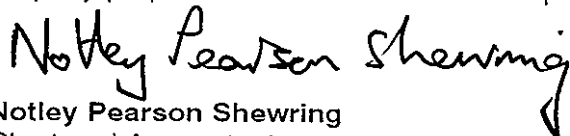
We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

### Going Concern

In forming our opinion, we have considered the adequacy of the disclosures made in Note 1 of the financial statements concerning the uncertainty as to the continuation and renewal of the company's bank overdraft facility. In view of the significance of this uncertainty we consider that it should be drawn to your attention but our opinion is not qualified in this respect.

### Opinion

In our opinion the financial statements give a true and fair view of the charitable company's state of affairs as at 31st March 1998 and of its incoming resources and application of resources including its income and expenditure for the year then ended and have been properly prepared in accordance with the provisions of the Companies Act 1985.



Notley Pearson Shewring  
Chartered Accountants  
Registered Auditors

38 Chepstow Road  
Newport  
South Wales  
NP9 1PT

11th November 1998

**STATEMENT OF FINANCIAL ACTIVITIES**  
Year ended 31st March 1998

	Note	General Fund	Restricted Fund	Total Fund	1997 Total Funds (As Restated)
<b>Incoming Resources</b>					
Grants and allowances	2	1,348,367	228,485	1,576,852	1,268,311
Transfer from deferred income		31,373	-	31,373	36,699
Donations and fund raising		-	4,292	4,292	11,436
Rents receivable		89,978	-	89,978	52,843
Interest receivable		1,827	-	1,827	1,787
Expenditure reimbursed		187,165	-	187,165	24,784
Other income		<u>68,478</u>	<u>-</u>	<u>68,478</u>	<u>44,305</u>
<b>Total Incoming Resources</b>		<u>1,727,188</u>	<u>232,777</u>	<u>1,959,965</u>	<u>1,440,165</u>
<b>Resources Expended</b>					
Direct charitable expenditure	3	1,757,677	61,681	1,819,358	1,493,265
Fund raising and publicity staff costs		-	-	-	33,998
Management and administration	4	<u>19,949</u>	<u>-</u>	<u>19,949</u>	<u>15,601</u>
<b>Total Resources Expended</b>		<u>1,777,626</u>	<u>61,681</u>	<u>1,839,307</u>	<u>1,542,864</u>
<b>Net Incoming/(Outgoing) Resources Before Transfers</b>					
		(50,438)	171,096	120,658	(102,699)
Transfers between funds		<u>9,612</u>	<u>(9,612)</u>	<u>-</u>	<u>-</u>
<b>Net Movement in Funds</b>		(40,826)	161,484	120,658	(102,699)
Fund balances brought forward		(72,874)	113,881	41,007	146,816
Prior year adjustment		<u>113,881</u>	<u>159,508</u>	<u>273,389</u>	<u>270,279</u>
<b>Fund Balances Carried Forward</b>		<u>£181</u>	<u>£434,873</u>	<u>£435,054</u>	<u>£314,396</u>

The notes on pages 9 to 17 form part of these statutory financial statements.



**INCOME AND EXPENDITURE ACCOUNT**

Year ended 31st March 1998

Notes

1997

**Income**

Grants and allowances	1,435,426	1,277,314
Rents receivable	89,978	52,843
Other income	<u>269,547</u>	<u>105,111</u>

<b>Operating Income</b>	1,794,951	1,435,268
-------------------------	-----------	-----------

Project costs	(1,602,806)	(1,350,518)
Administrative costs	<u>(215,645)</u>	<u>(180,437)</u>

<b>Operating Deficit</b>	5	(23,500)	(95,687)
--------------------------	---	----------	----------

Interest receivable	1,827	1,787
Interest payable	<u>(19,153)</u>	<u>(11,909)</u>

<b>Deficit for the Year</b>	(40,826)	(105,809)
-----------------------------	----------	-----------

<b>General Fund Brought Forward</b>	<u>(7,101)</u>	<u>98,708</u>
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<b>General Fund Carried Forward</b>	<u>£(47,927)</u>	<u>£(7,101)</u>
-------------------------------------	------------------	-----------------

**Continuing Operations**

None of the company's activities were acquired or discontinued during the above two financial years.

**Recognised Gains and Losses**

The company has no recognised gains or losses other than the deficit for the year included above.

The notes on pages 9 to 17 form part of these financial statements.

**BALANCE SHEET**  
At 31st March 1998

	Notes		1997 (As Restated)
<b>Fixed Assets</b>			
Tangible assets	8	681,011	542,576
<b>Current Assets</b>			
Debtors	9	73,208	85,631
Cash at bank and in hand		<u>19,457</u>	<u>11,151</u>
		92,665	96,782
<b>Creditors: Amounts Falling Due Within One Year</b>	10	<u>272,000</u>	<u>(254,863)</u>
<b>Net Current Assets/(Liabilities)</b>		<u>(179,335)</u>	<u>(158,081)</u>
<b>Total Assets Less Current Liabilities</b>		501,676	384,495
<b>Creditors: Amounts Falling Due After More Than One Year</b>	10	<u>(66,622)</u>	<u>(70,099)</u>
		<u>£435,054</u>	<u>£314,396</u>
<b>Represented By:-</b>			
<b>Unrestricted Funds</b>			
General fund		(47,927)	(7,101)
Revaluations reserve		33,108	33,108
Building maintenance reserve		<u>15,000</u>	<u>15,000</u>
		181	41,007
<b>Restricted Funds</b>	11	<u>434,873</u>	<u>273,389</u>
		<u>£435,054</u>	<u>£314,396</u>

These financial statements were approved by the Trustees on 7<sup>th</sup> October 1998 and signed on their behalf:-

*Sarah Kemp*

Ms S. Kemp (Trustee and Chair)

*A. Pursell*

A. Pursell (Trustee)

The notes on pages 9 to 17 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31st March 1998

**1. Accounting Policies**

**(a) Basis of Accounting**

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain of the Charity's freehold property, and in accordance with applicable Accounting Standards and Statement of Recommended Practice

The company meets its day to day working capital requirements through an overdraft facility which is repayable on demand.

While the company is continuing to operate within the overdraft facility currently agreed the company's bankers have indicated that the overdraft facility is only of a short term nature and that the company should endeavour to either obtain an injection of funds to clear this overdraft or to convert the overdraft to a business loan.

The Trustees are, as at the date of approval of these financial statements, examining a number of proposals with the objective of obtaining an injection of funds to clear the bank overdraft.

The Trustees are confident that the appropriate action can be taken to clear the bank overdraft within a timescale that it is acceptable to the company's bankers.

On this basis, the Trustees consider it appropriate to prepare the financial statements on the going concern basis. The financial statements do not include any adjustments that would result from a withdrawal of the overdraft facility by the company's bankers.

**(b) Depreciation**

Depreciation is calculated to write off the cost or valuation, less estimated residual values, of tangible fixed assets over their estimated useful lives. The annual depreciation rates and methods are as follows:-

Improvements to rented premises	- 10% on written down value
Computer equipment	- 30% on written down value
Other fixtures and equipment	- 25% on written down value
Motor vehicles	- 25% on written down value

No depreciation is provided on freehold property on the grounds that its residual value to the charity is estimated to be not less than its net book value.

**(c) Capital Grants**

Capital grants, received to fund the purchase of fixed assets, are held in a restricted fund and transferred to general funds over the expected useful lives of the related assets.

In previous years these grants were shown as a deduction from the cost of fixed assets.

The grants received at 31st March 1997 have been restated as restricted funds in these financial statements by way of a prior year adjustment (see note 13).

## NOTES TO THE FINANCIAL STATEMENTS

Year ended 31st March 1998

### (d) Revenue Grants

Revenue grants are recognised in the period in which the expenditure to which they relate is incurred.

Where there are conditions attached to the use of these grants they are credited to the Restricted Fund. All other revenue grants are included in the General Fund in unrestricted funds.

### (e) Leased Assets

Where the charity enters into operating and/or finance leases, these leases are regarded as finance leases where their terms give rights approximating to ownership.

Assets held under finance leases (including hire purchase contracts) are capitalised at the fair value of the asset at the inception of the lease, with an equivalent liability categorised as appropriate under creditors due within and after one year. Assets are depreciated over the shorter of the lease term and their useful economic life; in the case of assets held under hire purchase agreements, they are depreciated over their useful economic life. Finance charges are allocated to accounting years over the life of each lease to produce a constant rate of charge on the outstanding balance.

Rentals under operating leases are charged on a straight-line basis over the lease term.

### (f) Pensions

Contributions to the charity's defined contribution pension scheme are charged to the income and expenditure account in the accounting period for which they are due.

### (g) Internal Charges

Internal charges are made within the organisation for management services.

### (h) Apportionment of Expenditure

All expenditure incurred by the company is allocated at the time that it is incurred to direct charitable expenditure or management and administration of the company by reference to the nature of the expense.

The staff costs for each employee are allocated to direct charitable expenditure and management and administration by reference to the proportion of the employee's time spent on each activity or task and the nature of these activities and tasks.

Expenditure that relates to the company as a whole, and which cannot otherwise be accurately apportioned is apportioned by reference to the total salary costs allocated to direct charitable expenditure and to management and administration respectively. This method of apportionment is considered to best reflect the proportion of these expenses that are direct charitable expenditure and management and administration respectively.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31st March 1998

2. Grants and Allowances

	General Fund	Restricted Fund	Total	1997
<b>Revenue Grants</b>				
All-Wales Strategy	627,594	-	627,594	614,537
"Top-Up" Grants	-	-	-	41,300
Resettlement team	524,182	-	524,182	336,556
Development grants	5,069	-	5,069	35,400
Local authorities	59,806	-	59,806	84,847
European Social Fund	-	54,816	54,816	42,556
Community Care allowances	96,741	-	96,741	59,476
National Lottery	-	21,780	21,780	9,520
Other	<u>34,975</u>	<u>-</u>	<u>34,975</u>	<u>53,122</u>
	1,348,367	76,596	1,424,963	1,277,314
<b>Capital Grants</b>				
Jane Hodge Foundation	-	100,000	100,000	-
Local Authority	-	50,189	50,189	27,696
National Lottery	<u>-</u>	<u>1,700</u>	<u>1,700</u>	<u>-</u>
	<u>£1,348,367</u>	<u>£228,485</u>	<u>£1,576,852</u>	<u>£1,305,010</u>

3. Direct Charitable Expenditure

	General Funds	Restricted Funds	Total	1997
Staff costs	1,453,945	14,760	1,468,705	1,114,318
Depreciation and asset adjustments	25,997	-	25,997	43,231
Other administrative costs	<u>277,735</u>	<u>46,921</u>	<u>324,656</u>	<u>335,716</u>
	<u>£1,757,677</u>	<u>£61,681</u>	<u>£1,819,358</u>	<u>£1,493,265</u>

4. Management and Administration of the Charity

	1998	1997
Salaries	7,233	6,500
Audit and professional fees	11,926	8,401
Other costs	<u>790</u>	<u>700</u>
	<u>£19,949</u>	<u>£15,601</u>

## NOTES TO THE FINANCIAL STATEMENTS

Year ended 31st March 1998

## 5. Operating Deficit

The operating deficit is stated after charging:-

	1998	1997
Depreciation	£21,799	£28,068
Loss on disposal of assets	£4,198	£15,163
Auditors' remuneration	£7,872	£8,401
Hire of equipment	£1,434	£20,798
	<u>          </u>	<u>          </u>

## 6. Staff Costs

	1998	1997
The cost of employing staff was:-		
Wages and salaries	1,323,599	1,036,903
Social Security costs	112,953	92,107
Pension costs	<u>39,383</u>	<u>25,806</u>
	£1,475,935	£1,154,816
	<u>          </u>	<u>          </u>

The average weekly number of employees during year was:-

Central administration staff	8	5
Care workers, etc.	<u>122</u>	<u>82</u>
	130	87
	<u>          </u>	<u>          </u>

There were no emoluments paid to the Trustees in either year.

## 7. Taxation

The company has been granted exemption from corporation tax due to its charitable status.

## NOTES TO THE FINANCIAL STATEMENTS

Year ended 31st March 1998

## 8. Tangible Fixed Assets

	Freehold Property	Improvements to Rented Premises	Fixtures and Equipment	Motor Vehicles	Total
<b>Cost/Valuation</b>					
At 1st April 1997	464,939	4,749	161,896	25,628	657,212
Additions in year	154,463	-	9,969	-	164,432
Disposals	-	(2,340)	(2,092)	-	(4,432)
At 31st March 1998	619,402	2,409	169,773	25,628	817,212
<b>Depreciation</b>					
At 1st April 1997	-	475	99,023	15,138	114,636
Charge for year	-	217	18,960	2,622	21,799
Written off on disposal	-	(234)	-	-	(234)
At 31st March 1998	-	458	117,983	17,760	136,201
<b>Net Book Value</b>					
At 31st March 1998	£619,402	£1,951	£51,790	£7,868	£681,011
At 31st March 1997	£464,939	£4,274	£62,873	£10,490	£542,576

The net book value of equipment and motor vehicles includes £7,478 (1997: £13,641) in respect of assets held under finance leases. The depreciation charge for the year in respect of those assets was £2,492 (1997: £4,547).

The historical cost of freehold land and buildings is £586,294.

## 9. Debtors

	1998	1997
Grants due	44,590	57,135
Rent due	11,614	3,345
Expenditure to be reimbursed	12,070	23,323
Other debtors and prepayments	4,934	1,828
	£73,208	£85,631

## NOTES TO THE FINANCIAL STATEMENTS

Year ended 31st March 1998

## 10. Creditors

	1998	1997
<b>a. Amounts Falling Due Within One Year</b>		
<b>Secured:</b>		
Bank Overdraft	183,276	125,226
Bank loan	4,940	4,954
Finance leases	<u>4,430</u>	<u>7,927</u>
	192,646	138,107
Taxation and social security	32,540	31,031
Deferred income	10,256	41,640
Other creditors	<u>36,558</u>	<u>44,085</u>
	£272,000	£254,863
	<u>          </u>	<u>          </u>
<b>b. Amounts Falling Due After More Than One Year</b>		
<b>Secured:</b>		
Bank loan	60,800	65,668
Finance leases	<u>-</u>	<u>4,431</u>
	60,800	70,099
Hire charges	<u>5,822</u>	<u>-</u>
	£66,622	£70,099
	<u>          </u>	<u>          </u>
Bank loan payable by instalments		
In less than one year	4,940	4,954
In 1 - 2 years	5,000	5,524
Between 2 - 5 years	21,220	20,683
After 5 years	<u>34,580</u>	<u>39,461</u>
	£65,740	£70,622
	<u>          </u>	<u>          </u>

The bank loan and overdraft are secured on the company's freehold properties at 433 Cowbridge Road East and 66 Hamilton Street. Finance leases are secured on the assets to which they relate.



## NOTES TO THE FINANCIAL STATEMENTS

Year ended 31st March 1998

## 11. Restricted Funds

	Capital Grants	European Social Fund Grants	Lottery Grants	Total
At 1st April 1997 - as restated	273,389	-	-	273,389
Received in the year	150,186	49,522	33,069	232,777
Expended in the year	-	(35,632)	(26,049)	(61,681)
Transfers between funds	<u>(9,612)</u>	<u>-</u>	<u>-</u>	<u>(9,612)</u>
At 31st March 1998	<u>£413,963</u>	<u>£13,890</u>	<u>£7,020</u>	<u>£434,873</u>

## 12. Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total
Fixed assets	267,048	413,963	681,011
Current assets	71,755	20,910	92,665
Creditors: Amounts falling due within one year	(272,000)	-	(272,000)
Creditors: Amounts falling due after more than one year	<u>(66,622)</u>	<u>-</u>	<u>(66,622)</u>
	<u>£181</u>	<u>£434,873</u>	<u>£435,054</u>

## NOTES TO THE FINANCIAL STATEMENTS

Year ended 31st March 1998

## 13. Prior Year Adjustment

	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	1997 Restricted Funds	Total
Restatement of grants funding the purchase of fixed assets as restricted funds	-	273,389	273,389	-	270,279	270,279
Reanalysis of fund balances to agree to the Balance Sheet	<u>113,881</u>	<u>(113,881)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>£113,881</u>	<u>£159,508</u>	<u>£273,389</u>	<u>£-</u>	<u>£270,279</u>	<u>£270,279</u>

**NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31st March 1998

**14. Related Party Transactions**

One of the Trustees, A. Pursell, is a director of a company of independent financial advisers that provides pensions advice to the company and its employees.

During the year the company purchased computer equipment from a business in which a Trustee, I. Brown, has a major interest. Mr. Brown was, however, only appointed as a Trustee of the company in June 1998.

**15. Capital Commitments**

Capital expenditure of £58,840 was authorised and contracted for at 31st March 1998 (1997: Nil).

## INCOME AND EXPENDITURE ACCOUNT

Year ended 31st March 1998

		1997
<b>Income</b>		
Grants and allowances	1,435,426	1,277,314
Donations and fund raising	4,292	11,436
Rent receivable	89,978	52,843
Bank deposit interest	1,827	1,787
Capital grants amortised	5,937	8,146
Capital grants written off (on vacation of property)	3,675	16,440
Expenditure reimbursed	187,165	24,784
Other income	<u>68,478</u>	<u>44,305</u>
	1,796,778	1,437,055
<b>Expenditure</b>		
Staff costs	1,475,935	1,154,816
Depreciation	21,799	28,068
Loss on disposal of fixed assets	4,198	15,163
Audit and accountancy	11,926	8,401
Rent and rates	55,352	53,877
Hire of equipment	1,434	20,798
Other administrative expenses	247,807	249,832
Bank loan interest payable	7,483	7,986
Bank overdraft interest payable	9,459	2,564
Hire purchase/finance lease interest	<u>2,211</u>	<u>1,359</u>
	1,837,604	1,542,864
<b>Net Deficit for the Year</b>	<u>£(40,826)</u>	<u>£(105,809)</u>

## INCOME AND EXPENDITURE ACCOUNT

Year ended 31st March 1998

## CORE ACCOUNT

		1997
<b>Income</b>		
<b>Grants</b>		
Emergency Accommodation Development Grant	-	30,400
Re salary	<u>28,320</u>	<u>10,580</u>
	28,320	40,980
<b>Other</b>		
Management charges	112,634	127,510
Administration services	23,606	-
Office rent	2,865	-
Placement fees	2,750	544
Bank deposit interest	1,827	1,787
Sundry income	<u>1,840</u>	<u>-</u>
	<u>145,522</u>	<u>129,841</u>
<b>Gross Income</b>	173,842	170,821
<b>Expenditure</b>		
Salaries and national insurance	127,719	86,686
Pension contributions	7,653	4,133
Rates	1,458	1,336
Postage	1,983	2,368
Light and heat	1,855	2,413
Telephone	6,274	5,597
Cleaning and hygiene	2,412	2,594
Stationery and office requisites	7,204	6,184
Advertising	9,102	2,695
Staff training	3,008	2,037
Insurance	849	4,619
Audit fees	994	4,001
Travelling and subsistence	2,760	1,260
Staff welfare	803	287
Equipment hire	702	20,451
Bank charges	9,459	4,449
Bank loan interest	7,483	7,986
Finance lease interest	1,204	1,204
Computer expenses	2,070	841
Subscriptions	63	274
Depreciation - fixtures and equipment	9,148	8,561
Legal and professional fees	3,500	4,911
Repairs and replacement	3,369	4,819
Sundries	357	731
Rent Penarth Project	3,510	-
Other interests	676	-
Registration fees	<u>30</u>	<u>-</u>
	<u>215,645</u>	<u>180,437</u>
<b>Net Deficit</b>	£(41,803)	£(9,616)

## INCOME AND EXPENDITURE ACCOUNT

Year ended 31st March 1998

## COMMUNITY LIVING DEVELOPMENT - KINGS ROAD

1997

## Income

AHA/CCC grants	17,700	17,790
All Wales Strategy	83,449	83,449
SNMA grant	15,896	15,896
Residents charges	18,645	16,833
Community care allowance	40,609	9,817
Resident attendance allowance	1,627	1,560
Placement fees	-	4,280
Sundry income	-	114
Capital grant amortised	-	<u>277</u>
	177,926	150,016

## Expenditure

Salaries and national insurance	118,844	123,850
Pension contributions	3,227	3,420
Staff meal allowances	1,320	1,510
Staff training	2,694	2,731
Residents' instruction	743	254
Holidays	1,388	630
Administration services	16,000	11,769
Insurances	133	194
Printing and stationery	263	908
Staff travel	1,170	1,032
Staff welfare	1,018	1,055
Repairs and replacements	659	809
Cleaning and sundries	127	87
Depreciation - Fixtures and fittings	1,609	2,232
Housing association management fees	12,190	11,794
Heat and light	168	216
Telephone	364	298
Audit fee	994	400
Motor expenses - Depreciation	876	1,169
Running costs	<u>1,138</u>	<u>1,364</u>
	164,925	165,722
Net Surplus/(Deficit)	£13,001	£(15,706)

## INCOME AND EXPENDITURE ACCOUNT

Year ended 31st March 1998

## COMMUNITY LIVING DEVELOPMENT - SILVERBIRCH CLOSE

1997

## Income

Resettlement grant	238,016	218,181
Resident charges	25,089	13,025
Capital grant amortised	1,686	2,247
Capital grant written off on vacation of property	-	16,440
	264,791	249,893

## Expenditure

Salaries and national insurance (including secondments)	195,804	187,543
Pension contributions	4,568	1,361
Rent	12,419	9,693
Advertising	-	442
Heat and light	981	623
Insurance	174	573
Repairs and renewals	1,768	2,397
Staff travel	841	398
Staff welfare	1,004	677
Holiday expenses	1,868	-
CUSS administration services	16,000	16,000
Housing association management charge - 1997	3,683	-
Printing, postage and stationery	176	209
Telephone	280	468
Audit fee	994	400
Staff training	3,649	1,955
Sundries	336	196
Staff meal allowance	3,270	2,285
Resident instruction	1,093	216
Depreciation	1,686	3,760
Loss on disposal of fixed assets	-	14,927
	<u>250,594</u>	<u>244,123</u>
Net Surplus	<u>£14,197</u>	<u>£5,770</u>

## INCOME AND EXPENDITURE ACCOUNT

Year ended 31st March 1998

## COMMUNITY LIVING DEVELOPMENT - KING GEORGE V AVENUE (FORMERLY CONWAY ROAD) AND R54

		1997
<b>Income</b>		
Resettlement grant	190,137	96,375
Other grants (set up)	5,527	8,402
Resident charges	13,024	2,281
Capital grant amortised/written off	<u>4,298</u>	<u>1,065</u>
	212,986	108,123
<b>Expenditure</b>		
Salaries and National Insurance	161,258	135,587
Pension contributions	3,949	1,190
Rent	5,373	2,281
Advertising	-	441
Insurance	155	205
Heat and light	546	97
Repairs and renewals	774	1,405
Set up	10,233	-
Cleaning	-	217
Travel	546	365
Staff welfare	1,042	536
Holiday	-	99
CUSS administration services	8,000	2,000
Printing, postage and stationery	-	149
Telephone	311	103
Audit fee	994	400
Staff training	1,881	883
Sundries	36	92
Staff meal allowance	1,599	1,472
Resident instruction	103	68
Depreciation	<u>100</u>	<u>1,065</u>
	<u>196,900</u>	<u>148,655</u>
<b>Net Surplus/(Deficit)</b>	<u>£16,086</u>	<u>£(40,532)</u>



## INCOME AND EXPENDITURE ACCOUNT

Year ended 31st March 1998

## SHORT TERM CARE

		1997
<b>Income</b>		
All Wales Strategy	327,448	327,448
"On-Call" grant	-	8,000
Capital grant amortised	1,346	1,795
Rent received	15,475	17,628
Insurance claims	<u>605</u>	<u>-</u>
	344,874	354,871
<b>Expenditure</b>		
Salaries and national insurance	297,414	289,265
Pension contributions	8,403	6,330
Staff welfare	1,817	2,117
Meals and meal allowances	14,239	14,775
Staff training	2,827	4,817
Advertising	-	1,303
Travelling	731	4,193
Residents' instruction	551	760
Postage and stationery	471	768
Insurance	844	1,765
CUSS management charges	34,510	34,510
Depreciation - Fixtures and equipment	2,255	3,024
- Motor vehicles	828	1,104
Car running costs	3,552	2,090
Heat and light	3,367	3,030
Rates	1,617	1,338
Repairs and replacements	6,527	5,802
Telephone	906	1,445
Student fees	-	5,967
Cleaning and household sundries	3,027	3,358
Registration fees	328	328
Loss on disposal of fixed assets	-	236
Audit fees	<u>1,988</u>	<u>800</u>
	<u>386,202</u>	<u>389,125</u>
<b>Net Deficit</b>	£(41,328)	£(34,254)

## INCOME AND EXPENDITURE ACCOUNT

Year ended 31st March 1998

## SHORT TERM CARE PILOT SCHEME

		1997
<b>Income</b>		
STC pilot grant	33,698	13,479
Participation fees	<u>901</u>	<u>32</u>
	34,599	13,511
<b>Expenditure</b>		
Salaries and national insurance	24,808	8,655
Pension costs	448	320
Advertising	-	1,159
Travel and accommodation	3,624	769
Research costs	-	311
Staff and volunteer training	656	332
Administration services	-	1,500
Printing, postage and stationery	283	169
Audit fee	-	200
Subscriptions	-	41
Sundries	2,098	55
Telephone	13	-
Participants' costs	632	-
Staff social	1,329	-
Holiday	474	-
Cleaning materials	<u>234</u>	<u>-</u>
	<u>34,599</u>	<u>13,511</u>
<b>Net Surplus</b>	<u>£-</u>	<u>£-</u>

## INCOME AND EXPENDITURE ACCOUNT

Year ended 31st March 1998

## EMERGENCY ACCOMMODATION

1997

## Income

SHRG	8,748	9,440
Resettlement	24,204	41,300
Other grants	22,483	5,000
Community care allowance	45,619	39,786
Rents	11,487	3,076
Meal allowances	<u>3,393</u>	<u>3,444</u>
	115,934	102,046

## Expenditure

Salaries and national insurance	81,821	75,881
Pension contributions	1,570	545
Advertising	-	590
Rent, rates and housing association management fees	3,928	3,928
Insurance	121	251
Light and heat	1,111	1,282
Repairs and renewals	146	1,149
Staff travel	1,767	3,522
Staff welfare	274	678
Printing, postage and stationery	67	285
Telephone	380	583
Staff training	1,215	306
Audit fee	994	400
Residents' instruction	113	240
Holidays	-	825
Meal allowances	4,040	4,083
Cleaning and sundries	751	1,411
CUSS administration services	8,000	8,000
Depreciation - Fixtures and equipment	<u>1,244</u>	<u>1,694</u>
	<u>107,542</u>	<u>105,653</u>
Net Surplus/(Deficit)	<u>£8,392</u>	<u>£(3,607)</u>

## INCOME AND EXPENDITURE ACCOUNT

Year ended 31st March 1998

## VOLUNTEER PROJECT

1997

## Income

All Wales Strategy	25,324	22,907
Student Union grant	5,000	3,000
Other grants	-	9,250
Donations	-	700
Other income	62	330
Fund raising	<u>2,887</u>	<u>30</u>
	33,273	36,217

## Expenditure

Salaries and national insurance	28,654	18,146
Pension contributions	743	731
Rent	440	228
Insurance	263	585
Travelling expenses	2,323	1,577
Social - Staff and volunteers	1,415	1,223
Printing, postage and stationery	1,147	882
Repairs and renewals	29	399
Hire of equipment	732	347
Telephone and postage	824	768
Audit fees	994	400
Staff training	1,113	775
Volunteer training	331	1,926
School link project expenditure	-	592
Sundries	529	547
Subscriptions and membership fees	196	37
Cleaning	296	203
Motor expenses - Depreciation	918	1,224
- Running costs	198	1,153
Loss on disposal	-	309
Hire purchase interest	332	155
Administration services	6,132	6,135
Holiday	<u>299</u>	<u>650</u>
	47,908	38,992
Net Deficit	£(14,635)	£(2,775)

## INCOME AND EXPENDITURE ACCOUNT

Year ended 31st March 1998

## QUEST EMPLOYMENT AGENCY

1997

## Income

All Wales Strategy	130,253	130,252
Additional strategy - Vale of Glamorgan	8,314	8,448
European Social Fund Grant	21,732	23,789
National lottery	14,760	9,520
Other income receivable	9,183	7,930
Training courses	8,655	2,493
Donations	10	-
Capital grant amortised	2,282	2,762
Placement fees	-	1,021
	<u>195,189</u>	<u>186,215</u>

## Expenditure

Salaries and National Insurance	142,981	131,865
Pension contributions	6,253	5,714
Stationery	2,651	3,001
Travelling	6,705	6,034
Advertising	-	925
Development expenditure	71	100
Management and administration services	16,403	16,403
ESF management costs	-	2,379
Staff training	3,729	3,898
Repairs and replacements	932	1,550
Office rent	6,980	6,778
Rates	536	502
Heat and light	761	501
Cleaning	871	341
Telephone	1,550	1,811
Staff welfare	139	225
Postage	60	89
Audit fees	994	400
Professional fees	-	1,544
Insurance	629	1,051
Subscriptions and membership fees	213	243
Sundries	703	826
Depreciation	<u>2,704</u>	<u>3,623</u>
	<u>195,865</u>	<u>189,803</u>
Net Deficit	<u>£(676)</u>	<u>£(3,588)</u>

## INCOME AND EXPENDITURE ACCOUNT

Year ended 31st March 1998

## FIELD DAYS

		1997
<b>Income</b>		
All Wales Strategy	23,238	23,238
Local authority grant	9,800	9,800
European social fund grant	19,194	18,767
Community care allowance	10,513	7,893
Other income	<u>1,808</u>	<u>-</u>
	64,553	59,698
<b>Expenditure</b>		
Salaries and national insurance	41,330	35,061
Pension contributions	1,508	745
Rent/venue fees	9,003	2,000
Project development/professional fees	4,988	1,742
Insurance	88	844
Staff training	410	799
Travelling expenses	1,195	2,781
Telephone and postage	313	116
Subscriptions	40	213
Promotional literature/materials	242	30
Farm transport	-	194
Farm tools and equipment	343	297
Administration services	4,829	4,500
Audit fee	994	400
Depreciation	351	502
Sundries	495	420
Registration fees (N.P.T.C.)	<u>430</u>	<u>-</u>
	<u>66,559</u>	<u>50,644</u>
<b>Net Surplus/(Deficit)</b>	<u>£(2,006)</u>	<u>£9,054</u>

**INCOME AND EXPENDITURE ACCOUNT**

Year ended 31st March 1998

**LEARNING CHOICES**

		1997
<b>Income</b>		
All Wales Strategy	27,243	27,243
Resettlement grant	5,250	7,000
Other grants receivable	-	10,950
Community care allowance	-	1,980
Fund raising	1,395	10,312
Sundry income/other income	9,191	149
Participation fees	5,443	16,968
Set up income	5,000	-
Contributions to materials	175	-
Enrolment fees	7,415	-
Taster session fees	<u>1,755</u>	<u>-</u>
	62,867	74,602
<b>Expenditure</b>		
Salaries and national insurance	12,244	12,021
Pension contributions	420	820
Workshop tutors' fees	23,127	37,506
Advertising	608	-
Rent and venue hire	8,461	11,189
Insurance	82	-
Repairs and renewals	4,624	204
Audit fee	994	400
Travelling expenses	1,178	2,982
Administration services	-	3,203
Promotion and development expenditure	10	1,657
Workshop materials	1,386	3,699
Printing, postage and stationery	2,295	3,463
Telephone	850	1,319
Staff and volunteer training	611	1,083
Sundries	127	355
Subscriptions and membership fees	10	97
Project materials	927	-
Rent	<u>1,018</u>	<u>-</u>
	<u>58,972</u>	<u>79,998</u>
<b>Net Surplus/(Deficit) for the Year</b>	3,895	(5,396)
<b>Accumulated Surplus Brought Forward</b>	<u>4,681</u>	<u>10,077</u>
<b>Accumulated Surplus Carried Forward</b>	<u>£8,576</u>	<u>£4,681</u>

## INCOME AND EXPENDITURE ACCOUNT

Year ended 31st March 1998

## COMMUNITY LINK

		1997
<b>Income</b>		
Resettlement grant	30,000	15,000
Fund raising	-	394
Other income	-	96
	30,000	15,490
<b>Expenditure</b>		
Salaries and national insurance	16,101	15,724
Pensions	723	-
Rent	1,113	263
Heat and light	81	186
Insurance	71	185
Repairs and replacements	101	514
Travelling expenses	890	601
Administration services	3,000	1,500
Printing, postage and stationery	435	540
Telephone	1,180	279
Staff and volunteer training	486	443
Audit fee	994	200
Sundries	57	214
Promotion/development materials	90	-
Office furniture/equipment set up	511	-
Subscriptions and membership fees	20	-
Volunteer welfare	108	-
	<u>25,961</u>	<u>20,649</u>
<b>Net Surplus/(Deficit)</b>	<u>£4,039</u>	<u>£(5,159)</u>



## INCOME AND EXPENDITURE ACCOUNT

Year ended 31st March 1998

## CANTON AND RIVERSIDE DAY SERVICE

		1997
<b>Income</b>		
Cardiff County Council	4,033	5,467
<b>Expenditure</b>		
Rent and rates	2,697	3,698
Insurance	140	260
Heat and light	1,116	1,401
Depreciation - fixtures and equipment	<u>80</u>	<u>108</u>
	<u>4,033</u>	<u>5,467</u>
<b>Net Surplus</b>	£-	£-