COMPANY REGISTRATION NUMBER 2591631

CARTREF NI LIMITED

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

FOR

31 MARCH 2008

Charity Number 1071424

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A64 09/01/2009 109
COMPANIES HOUSE

UHY HACKER YOUNG
Chartered Accountants & Registered Auditors
First Floor
Pembroke House
Ellice Way
Wrexham Technology Park
Wrexham
LL13 7YT

CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2008

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MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS *(continued)*

Registered charity name	Cartref Ni Limited
Charity number	1071424
Company registration number	2591631
	Old Bank Chambers High Street St. Asaph Denbighshire LL17 0RD
Registered office	Old Bank Chamber High Street St Asaph Denbighshire LL17 0RD
Trustees	Mrs. P. Bochenski Mrs A. Brebner Mr. G. A. Dryhurst - Dodd Mr. N. Ryder Mrs J. Harper (Retired 29 October 2007) Mrs M. Russell
Secretary	Mrs A Brebner
Auditor	UHY Hacker Young Chartered Accountants & Registered Auditors First Floor Pembroke House Ellice Way Wrexham Technology Park Wrexham LL13 7YT
Bankers	National Westminster Bank Plc 35 Vale Street Denbigh Denbighshire LL16 3AN
	Halifax 58 - 60 High Street DENBIGH Denbighshire LL16 3LB

CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2008

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2008.

REFERENCE AND ADMINISTRATIVE DETAILS
Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 3 of the financial statements.

THE TRUSTEES
The trustees who served the charity during the period were as follows:

Mrs. P. Bochenski
Mrs A. Brebner
Mr. G. A. Dryhurst - Dodd
Mr. N. Ryder
Mrs J. Harper
Mrs M. Russell

Mrs J. Harper retired as a Trustee on 29 October 2007.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Cartref Ni is a registered charity and company limited by guarantee. As such its activities are overseen by a Board of Trustees who are also Directors of the company.

However, authority to ensure the appropriate day-to-day running of the organisation is devolved to the Chief Executive Officer - Gwyn Jones and his Management Team. Protocols, which govern such matters as financial controls, are in place and the CEO is required to report, on a regular basis, to the Board. The C.E.O. is the Registered Manager and the present Chair of the Trustees is the Responsible Individual for the purposes of the CSIW regulations.

Currently the Board is made up of five members. The Chairperson is the mother of one of Cartref Ni's service users and two other Trustees are related to our service users (mother and brother). The remainder of the Board are local professional people with an interest in and an understanding of services to people with disabilities in North Wales. The Board and C.E.O. are currently seeking to recruit new trustees.

Details about the charity's activities are sent to prospective Trustees along with an outline of their responsibilities as described by the Charity Commission. All Trustees are encouraged to visit the charity's service users and its employees, to gain a better understanding of the work we do.

During 2007/08 the Chair of the Trustees has visited many of our Contractual Arrangements, which, as previously experienced has been welcomed by Service Users and Staff.

The bulk of work undertaken by Cartref Ni is commissioned by three Local Authorities in North Wales. The CEO is a member of each of those Authority's 'Learning Disabilities Forum'.

Cartref Ni is a member or has close links with many other organisations namely: ARC; FLVC; LDIAG; ELWA; Care Council for Wales; CSSIW; Conwy Connect (PCP); Strategic Planning Group's (Denbighshire and Flintshire); local further education colleges.

Cartref Ni offers excellent terms and conditions to employees and the Trustees and Management team are evaluating current and future expenditure.

Risk Management

The Trustees have considered the risks to which the charity might be exposed. In general terms the future for quality Domiciliary Care Providers, and especially Cartref Ni, is bright. Other than a fundamental change in government policy, which is highly unlikely, the only risks to Cartref Ni's continued growth and success lie in its own hands. Indeed, current government thinking is that greater use should be made of contractual arrangements between statutory authorities and not-for-profit or charitable organisations. High standards must be maintained, staff supported, and training provided for continual personal development. Cartref Ni remains strong financially and, through careful financial management, continues to offer terms and conditions of employment which are considerably superior to its competitors.

OBJECTIVES AND ACTIVITIES

Cartref Ni continues to pursue it's main objective, which is to become a Person Centred Organisation providing qualitative support to vulnerable adults within their own homes.

It is our expectation that Staff Teams will promote a culture that will maximise the development of Individuals Independence.

The organisation currently has contracts in three localities, Denbighshire, Flintshire and Conwy.

Denbighshire

Work in this area is established. There has been no new work undertaken this year. There are eight packages of support in this area overseen by two Managers and two Team Leaders. Managers have concentrated their efforts ensuring Teams continue to provide qualitative support whilst developing the Person Centred Approach. The Person Centred Approach has proven interesting for Service Users in this Locality as Service Delivery Plans have introduced many positive changes to the people we support.

Flintshire

Two Managers support this Locality.
This Year Managers have provided stability in conjunction with developing a Team approach to the work we undertake. Time and effort has been invested to ensure Staff Personal Development is supported and Service Users Individual Plans have been evaluated and Actioned. During a CSSIW Inspection in January 2008 complimentary remarks reflected the efforts made my Managers and Staff in this area during the past Year.

Conwy

Work in this Locality is established.
All Staff Teams have demonstrated they are determined to continue to deliver a high standard of support and continue to develop Individually as Social Care Workers. Service Users who are representative of our Service User Forum have offered testimony to the friendly and professional approach of the people who support them.

Summary of all locations

As an Organisation Cartref Ni decided that 2007/2008 would be a period that would provide consistency across all of its Contractual Agreements.
The Company has ensured Staff from across all Counties have access to the Management Support required to facilitate Individual and Team Professional Development. All Localities have been evaluated to determine Project Specific Training needs to enhance the delivery of support to the Individuals whilst further enhancing the Professional knowledge.
This Year a decision was made to undertake Core Training at The Company Office, which has allowed Staff the opportunity to meet people from other Counties.
This has given Staff opportunities to gain a better understanding of the work undertaken by The Company as a whole.

Aims

To actively pursue a Person Centred approach for each Service User within their Home To provide a Superior Social Care provision, which will be reflected in the support provided to the individual and the quality of the workers it employs.
To continuously develop positive relationships with all Professionals involved in our service. To employ staff who are enthusiastic and professional in their approach. To recognise and celebrate good practice.

Objectives

To offer opportunities for Service Users and Staff to be involved in Company decisions. To promote awareness of our Aims, learning from the people we support in conjunction with training, mentoring and meetings etc.
To promote and continually evaluate Service Delivery.
To monitor financial sustainability
To provide Training that will enable staff to enhance their qualifications and knowledge in Social Care.

Mission Statement

The Mission of Cartref Ni is to work in partnership with Service Users, Support Workers, Families and all involved Professionals to ensure that each Service User receives Person Centred Service Delivery.

ACHIEVEMENTS AND PERFORMANCE

The Support Teams have accomplished many personal achievements with the people they work with culminating in an enhancement of the quality of life for the Service User. All Counties have explored Service Users work and leisure time to ensure we are offering a variety of opportunities.
This has resulted in many of our Service Users accessing different Work Opportunity Placements / College Courses and/or experiencing activities they may never have previously participated in.
Managers and Staff Teams have worked in partnership with the relevant Local Authorities to further enhance these opportunities. Cartref Ni is continually evaluating these situations during Team Meetings etc to maximise the opportunities for the Individuals it supports. In the past Twelve Months many of the people The Company support have required Medical Treatment(s) often with regular Hospital visits and as in-patients.

All Staff involved in these situations have demonstrated enhanced awareness of the people they support which has supported the Medical Professionals who have often complimented the work undertaken by Cartref Ni staff during Hospital visits etc during this Year. All company documentation has been evaluated during 2007 / 2008. In April 2008 Managers ensured the following Documentation was available in all Projects - Business Plan (updated) CSSIW Regulations
CSSIW National Minimum Standards
Cartref Ni's Response to The Standards (updated)
Cartref Ni's Policies and Procedures (updated)
Staff Handbook (updated)
Inspection Report (Latest)
POVAFile
Training Programme (Latest)
Training Data for each Team
Health and Safety File
Health and Safety Risk Assessment (updated)
Communicable Diseases Guidelines
Care Plans (viewable)
Service Delivery Plans (viewable)
Service User Guide / Service User Contracts
Quality Review / Rateus Information
Housekeeping / Personal Finance Books / Monthly Balance Sheets
Daily Log Books
Risk Assessments (If Active, on display)
Medication Charts
Telephone Log
Staff Rota (current)
In conjunction with the above Staff Rotas and Contracts have been evaluated and updated to ensure working patterns and Terms and Conditions are compliant with our Contractual Obligations and Legislative Requirements. The Cartref Ni Induction Process has recently been evaluated by Support Staff, Team Leaders and Managers in accordance with the Care Council for Wales updated Framework. This Year has seen the development of a Service User Forum a Staff Forum and a Cartref Ni Newsletter.

It is the intention of The Company to promote the usefulness of these sources to share good practice, discuss matters of relevance and enable Staff and Service Users to gain a better understanding of the work Cartref Ni undertakes across all Counties.

Cartref Ni continues to demonstrate its Investor in People status and is continuing on the Workforce Development Programme. The Organisation is reviewing it's Quality Assurance system to gain maximum feedback from the Rateus programme it is signed up to.

Cartref Ni is registered with the Care Standards Inspectorate for Wales as a Domiciliary Care Provider and received another positive Report in January 2008. This Report reflected the consistency we had actively pursued during the past year across the Counties and the Managers and Staff deserved recognition of their efforts. The 2007/2008 Training Programme was comprehensive and constituted of Specified Training requirements for Teams to undertake in conjunction with offering Professional Development opportunities for Individual Staff members. All Staff are offered Induction Training, Core Training and NVQ Level 2 and 3. This Year The Company has offered Support Staff Professional Development opportunities by accessing NVQ Level 4, Registered Manager Award and a Leadership Course. The Company has (in partnership with the relevant Local Authorities) reflected upon Project Contracts to ensure fulfillment of Obligated Work. Cartref Ni evaluated its Statement of Purpose defining the Vision / Mission Statement and the Aims and Objectives of The Organisation as followed -

FINANCIAL REVIEW

For details of the financial performance see the financial statements.

In January 2003, the Board of Trustees agreed to establish a contingency fund (Reserve Account) to allow for unexpected costs. This was set up in accordance with the Charity Commission guidelines. See extract below of minutes of Trustees' Meeting - January 20th 2003.

"It was agreed that 5% of our annual turnover should be allocated to a 'Charity Reserve Account'. In order to achieve this it was agreed that we should put in 1% a year until the 5% is achieved. If our turnover were to drop then this could be reduced accordingly. Monitoring the Reserve Account should be undertaken annually at the AGM. The rationale for a Reserve Account should be: Upkeep and structural repair to our offices Future move to larger office, or purchase of a second office Amount to cover redundancies Payment of retainers to secure staff employment if a project ends

Other unforeseen circumstances agreed by the Trustees." Trustees and Management are currently evaluating the Company's financial projections.

This Reserve Account now stands at over £50,000.

PLANS FOR FUTURE PERIODS

The Charity's Business Plan is published and demonstrates our commitment to becoming a 'Person Centred' organisation.

The past year has been a time where the Company streamlined it's contractual agreements whilst raising awareness of the importance of having effective, efficient teams, to deliver quality individualised support to service users.

The Charity's Business Plan been updated and demonstrates our commitment to becoming a Person Centred' organisation. The Company has recently evaluated present services it delivers and whether it has the capacity to undertake new work. It has been decided by The Management Team that Cartref Ni has the capacity to undertake New Contracts and this will be explored over the coming Months.

The structure of the Organisation has been evaluated and the future plan demonstrates a change in the Management structure.

Cartref Ni has implemented a Team Leader role offering existing staff the opportunity to progress within the Company and in the field of Social Care. This will be further developed in September 2008.

During September 2008 the the Training Programme will be further evaluated.

Cartref Ni will be looking to recruit a New Manager in 2008 whom in the first instance will undertake work in the Counties of Conwy and Denbighshire.

This will further enhance the Management structure of the Company and support the exploration of new work.

In summary Cartref Ni continues to demonstrate that it provides qualitative support to Service Users, with Staff who are proficient and well educated in the field of Social Care. Following evaluation, it is apparent The Company is in a strong position to undertake New Contractual Arrangements (without compromising current work) by utilising existing staff in conjunction with introducing new staff to The Organisation.
The Company will carefully examine future work with the intention of broadening its current qualitative Support Network.

Vision Statement

In future years we envisage that Cartref Ni will be a thriving and Inspirational Social Care resource, providing trusted Personal Centred Support.

Funds held as custodian trustee on behalf of others

Cartref Ni hold no funds or assets on behalf of others.

AUDITOR

A resolution to re-appoint UHY Hacker Young, formerly known as Hacker Young as auditors for the ensuing year will be proposed at the annual general meeting in accordance with section 385 of the Companies Act 1985.

Signed on behalf of the trustees

M. P. Bochenski

Mrs P Bochenski
Trustee

2/9/08

CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

YEAR ENDED 31 MARCH 2008

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees 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 the Charities Act 1993. The trustees 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charity'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.

CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CARTREF NI LIMITED

YEAR ENDED 31 MARCH 2008

We have audited the financial statements of Cartref NI Limited for the year ended 31 March 2008 on pages 13 to 21 which have been prepared under the historical cost convention and the accounting policies set out on pages 15 to 16.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND AUDITORS
The responsibilities of the trustees (who also act as directors of Cartref NI Limited for the purposes of company law) for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Responsibilities of the Trustees on page 10.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985, and whether the information given in the Trustees Annual Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the charitable company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding remuneration of the trustees and other transactions is not disclosed.

We read the Trustees Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

BASIS OF AUDIT OPINION
We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) 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 trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable 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.

CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CARTREF NI LIMITED *(continued)*

YEAR ENDED 31 MARCH 2008

OPINION
In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charitable company's affairs as at 31 March 2008 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the Trustees Annual Report is consistent with the financial statements.

UHY Hacker Young

UHY HACKER YOUNG
Chartered Accountants
& Registered Auditors

First Floor
Pembroke House
Ellice Way
Wrexham Technology Park
Wrexham
LL13 7YT

5/11/08

CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE

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

YEAR ENDED 31 MARCH 2008

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2008 £	Total Funds 2007 £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	–	–	–	4,275
Investment income	3	4,326	–	4,326	4,471
Incoming resources from charitable activities	4	1,992,973	–	1,992,973	1,805,614
Other incoming resources	5	–	–	–	177
Total incoming resources		1,997,299	–	1,997,299	1,814,537
Resources expended					
Charitable activities	6/7	(1,932,457)	(1,250)	(1,933,707)	(1,842,676)
Governance costs	8	(12,158)	–	(12,158)	(14,475)
Other resources expended	9	–	–	–	(1,081)
Total resources expended		(1,944,615)	(1,250)	(1,945,865)	(1,858,232)
Net incoming/(outgoing) resources for the year/net income/(expenditure) for the year	10	52,684	(1,250)	51,434	(43,695)
Reconciliation of funds					
Total funds brought forward		270,378	1,250	271,628	315,323
Total funds carried forward		323,062	–	323,062	271,628

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 15 to 21 form part of these financial statements.

CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE

BALANCE SHEET

31 MARCH 2008

	Note	2008 £	2008 £	2007 £	2007 £
Fixed assets					
Tangible assets	12		41,076		45,585
Current assets					
Debtors	13	255,593		181,769	
Cash at bank and in hand		120,641		269,652	
		376,234		451,421	
Creditors: Amounts falling due within one year	14	(94,248)		(223,344)	
Net current assets			281,986		228,077
Total assets less current liabilities			323,062		273,662
Creditors: Amounts falling due after more than one year	15		–		(2,034)
Net assets			323,062		271,628
Funds					
Restricted income funds	17		–		1,250
Unrestricted income funds	18		323,062		270,378
Total funds			323,062		271,628

These financial statements were approved by the trustees on the 02-09-08 and are signed on their behalf by:

M. P. Bochenski

MRS. P. BOCHENSKI
Trustee

The notes on pages 15 to 21 form part of these financial statements.

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 1985.

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities.
- Governance costs include those costs associated with the management and administration costs of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

1. ACCOUNTING POLICIES *(continued)*

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Freehold Buildings	-	2% on a straight line basis
Office Equipment	-	25% on a straight line basis

Freehold land is not depreciated

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

2. VOLUNTARY INCOME

	Total Funds 2008 £	Total Funds 2007 £
Grants receivable		
NVQ Cadetship Grant	–	4,275

3. INVESTMENT INCOME

	Unrestricted Funds £	**Total Funds 2008 £**	Total Funds 2007 £
Bank interest receivable	4,326	4,326	4,471

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	**Total Funds 2008 £**	Total Funds 2007 £
Income from the provision of domicilliary care	1,992,973	1,992,973	1,805,614

5. OTHER INCOMING RESOURCES

	Total Funds 2008 £	Total Funds 2007 £
Other income	–	177

6. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2008	Total Funds 2007
	£	£	£	£
Provision of domicilliary care services	1,661,092	–	1,661,092	1,570,120
Support costs	271,365	1,250	272,615	272,556
	1,932,457	1,250	1,933,707	1,842,676

7. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	Total Funds 2008	Total Funds 2007
	£	£	£	£
Provision of domicilliary care services	1,661,092	272,615	1,933,707	1,842,676

8. GOVERNANCE COSTS

	Unrestricted Funds	Total Funds 2008	Total Funds 2007
	£	£	£
Audit fees	3,221	3,221	3,078
Costs of meetings	7,774	7,774	9,786
Interest payable	401	401	821
Other financial costs	762	762	790
	12,158	12,158	14,475

9. OTHER RESOURCES EXPENDED

	Total Funds 2008	Total Funds 2007
	£	£
Provision for doubtful debts	–	1,081

10. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:

	2008	2007
	£	£
Depreciation	5,230	5,080
Auditors' remuneration:		
- audit of the financial statements	3,221	3,078

During the year the Charity incurred costs of £1,890 (2007 £2,890) relating to staff training provided by Llandrillo College which benefitted from an ESF subsidy. The cost of this training excluding the subsidy would have amounted to £8,492 (2007 £15,762).

11. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2008	2007
	£	£
Wages and salaries	1,666,351	1,588,056
Social security costs	164,570	154,315
	1,830,921	1,742,371

Particulars of employees:
The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2008	2007
	No	No
Charity Services	80	78
Number of administrative staff	1	1
Number of management staff	6	6
	87	85

No employee received emoluments of more than £60,000 during the year (2007 - Nil).

12. TANGIBLE FIXED ASSETS

	Land and Buildings	Plant and Equipment	Total
	£	£	£
Cost			
At 1 April 2007	45,917	44,824	90,741
Additions	–	721	721
At 31 March 2008	45,917	45,545	91,462
Depreciation			
At 1 April 2007	5,967	39,189	45,156
Charge for the year	459	4,771	5,230
At 31 March 2008	6,426	43,960	50,386
Net book value			
At 31 March 2008	39,491	1,585	41,076
At 31 March 2007	39,950	5,635	45,585

Having taken professional advice the board of trustees consider that the land and buildings have a market value of approximately £100,000.

13. DEBTORS

	2008	2007
	£	£
Trade debtors	235,505	180,708
Other debtors	16,974	1,061
Prepayments	3,114	–
	255,593	181,769

Shown within Other Debtors is an amount due after more than one year amounting to £16,349 (2007 £nil)

14. CREDITORS: Amounts falling due within one year

	2008	2007
	£	£
Bank loans and overdrafts	1,611	4,119
Taxation and social security	42,439	56,599
Net Wages	–	122,499
Other creditors	301	4,343
Accruals	49,897	35,784
	94,248	223,344

Included in creditors falling due within one year are secured creditors amounting to £1,611 (2007 - £4,119).

15. CREDITORS: Amounts falling due after more than one year

	2008 £	2007 £
Bank loans and overdrafts	–	2,034

Included in creditors falling due after more than one year are secured creditors amounting to £nil (2007 - £2,034).

The repayments due within one to five years amount to £nil (2007 £2,034)

16. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2008 the charity had annual commitments under non-cancellable operating leases as set out below.

	Assets other than land and buildings	
	2008 £	2007 £
Operating leases which expire:		
Within 2 to 5 years	1,200	-

17. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2007 £	Outgoing resources £	Balance at 31 Mar 2008 £
LLoyds TSB Foundation for England and Wales	1,250	(1,250)	–

The Lloyds TSB Foundation for England and Wales fund contains a grant for £5,000 provided in 2005 by the foundation for computer equipment.

18. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2007 £	Incoming resources £	Outgoing resources £	Balance at 31 Mar 2008 £
General Funds	270,378	1,997,299	(1,944,615)	323,062

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Total £
Unrestricted Income Funds	46,306	163,481	209,787
Total Funds	46,306	163,481	209,787

20. RELATED PARTY TRANSACTIONS

During the year care services were provided to family members of Mrs Patricia Bochenski, Mr Neil Ryder and Mrs M Russell, who are trustees of Cartref Ni Ltd and to whom the invoices were raised. The total transactions with Mrs Bochenski were £3,893 (2007 £4,227), £32,728 (2007 £31,424) with Mr Ryder, and £33,714 (2007 £35,418) with Mrs Russell.

Mrs Patricia Bochenski had an outstanding balance of £nil (2007 £403) at the year end, Mr Neil Ryder had an outstanding balance of £2,544 (2007 £nil) at the year end, and Mrs Russell had an outstanding balance of £212 (2007 £3,423) at the year end.

21. COMPANY LIMITED BY GUARANTEE

The charity is a company limited by guarantee and carries out its objectives in accordance with the memorandum and articles of association.