

CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
FOR
19 MARCH 2011

Charity Number 1071424



UHY HACKER YOUNG
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**CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

PERIOD FROM 21 MARCH 2010 TO 19 MARCH 2011

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**CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE**

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

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 Chambers High Street St Asaph Denbighshire LL17 0RD
Trustees	Mrs P Bochenski Mrs A. Brebner Mr G A Dryhurst - Dodd Mr N Ryder Mrs M Russell Mr M I Roberts
Secretary	Mrs A Brebner
Auditor	UHY Hacker Young Chartered Accountants & Statutory Auditor First Floor Pembroke House Ellice Way Wrexham Technology Park Wrexham LL13 7YT

**CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE**

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

Bankers

National Westminster Bank Plc
35 Vale Street
Denbigh
Denbighshire
LL16 3AN

Santander
2 Triton Square
Regents Place
London
NW1 3AN

Scottish Widows Bank PLC
PO Box 12757
67 Morrison Street
Edinburgh
EH3 8YJ

CARTREF NI LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT

PERIOD FROM 21 MARCH 2010 TO 19 MARCH 2011

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 period from 21 March 2010 to 19 March 2011

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on pages 1 to 2 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 M Russell
Mr M I Roberts

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Cartref Ni is a registered charity and company limited by guarantee. As such all of the Board of Trustees are also Directors of the company. The Board of Trustees oversees Cartref Ni's activities.

Recruitment and Appointment of Trustees

The Board of Trustees at time of this Report is Tricia Bochenski (Chairperson), Mabel Russell, Alison Brebner, Neil Ryder, Gwyn Dryhurst-Dodd and Mark Ian Roberts.

Organisational Structure

Authority to ensure the appropriate day-to-day running of the organisation is devolved to Jane Brown (Chief Executive Officer) and her Management Team (Tracy Peers, Derek Davies, Rebecca McConnell, Wendy Gardner, Selina Davies, Laura Dobb and Linda Marshall).

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 most senior manager, Derek Davies is the Registered Manager however the CEO is currently going through the application process and will take over as Registered Manager in 2011. The present Chair of the Trustees (Tricia Bochenski) is the Responsible Individual.

The Board has interviewed a potential new trustee - Sue Taylor, who will be proposed at the AGM in October 2011. 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 respectively). 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.

CARTREF NI LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

PERIOD FROM 21 MARCH 2010 TO 19 MARCH 2011

Trustee Induction and Training

Trustees are encouraged to visit the Charity's service users and its employees, to gain a better understanding of the work we do

The work undertaken by Cartref Ni is commissioned by three Local Authorities in North Wales (Conwy, Denbighshire and Flintshire). The CEO is a member of each of the Authority's 'Learning Disabilities Forum'. Cartref Ni is a member or has close links with many other organisations namely ARC, Care Forum Wales, WCVA, Learning Disability Wales, Care Council for Wales, CSSIW, Conwy Connect (PCP), and local Further Education colleges

Cartref Ni offers excellent terms and conditions to employees and the Trustees, CEO and Administration Manager regularly evaluate current and future expenditure

Risk Management

The Trustees have considered the risks to which the charity might be exposed. In general terms it is acknowledged that there will be an ongoing requirement for quality Domiciliary Care Providers in North Wales, however, in the current economic climate Local Authority finances are under severe scrutiny and their ability to pay for a quality service is under constant review. Cartref Ni will continue to work in partnership with Local Authorities to see if efficiencies can be identified without compromising on quality. A further impact of the financial constraints has resulted in one Local Authority proposing the re-tendering of existing contracts to 'test the market'. This approach was challenged by Cartref Ni due to the high risk of causing distress to service users who have been supported by the same staff team and managers for a number of years. Taking all of these factors into account the Trustees have developed an appropriate reserves policy.

Cartref Ni is adamant that despite the risk of losing work, high standards must be maintained, staff must be offered the best possible terms and conditions of employment including comprehensive training and development opportunities. It is hoped that Cartref Ni's excellent reputation for providing high quality social care will see it through these economically challenging times. Its strategy of focusing on achieving and evidencing outcomes for service users should help to ensure its continued success. However, if, as expected, the next few years see minimal if any uplifts in Local Authority income, a pay rise for staff will be unsustainable.

**CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT *(continued)*

PERIOD FROM 21 MARCH 2010 TO 19 MARCH 2011

OBJECTIVES AND ACTIVITIES

Cartref Ni continues to pursue its main objective to provide superior, trusted, person centred support to vulnerable adults living in their own homes. Cartref Ni will continue to offer competitive terms and conditions of employment for its staff together with extensive training and development opportunities. As a result it is our expectation that staff teams will remain highly committed and promote a culture that will maximise the development of individuals' independence. The organisation currently has contracts in three localities, Denbighshire, Flintshire and Conwy. Following last year's restructure of the Management Team, the managers have been able to provide much more consistent, hands-on support to all staff teams and service users. The increased monitoring and direction has ensured that small issues are dealt with before they escalate into more serious problems. There have been no complaints from service users or their representatives during the year. There have been a number of compliments through the quality assurance process and during Local Authority reviews. This positive outcome would not be possible without motivated, committed and skilled staff. Over 70% of support workers are now qualified to NVQ Level 3 - far in excess of the minimum standard required by CSSIW (i.e. 50% of the workforce qualified to NVQ Level 2).

Denbighshire - Four Managers support this Locality

One of the people we supported for many years sadly passed away on 1st January 2011 having been diagnosed with a terminal illness several months earlier. It had been a joy to support this lady for the last 13 years and we learnt a lot from her fighting spirit, good humour and generous nature, she will be a great loss to us all.

A new service user moved into one of the community living schemes in February 2011 to share with 2 older ladies. She has settled in extremely well and the staff team have risen to the challenge of providing a very diverse range of support to all 3 service users. There is ongoing uncertainty about the future of 4 of the 7 community living projects in Denbighshire that Cartref Ni is contracted to support.

Denbighshire Local Authority have stated their intent to 'test the market' following consultation with service users, families and staff to determine whether the schemes could be retendered without having an adverse affect on service users. Regrettably, this process is now in its third year and no decision has been forthcoming causing great anxiety for all those involved. Staff have however continued to provide qualitative support for service users in all of the projects and teams continue to receive regular positive feedback from Local Authority representatives on their person centred approach.

Flintshire - Two Managers support this Locality

There has been no change of service users within the Flintshire community living schemes which has provided a great opportunity to develop the service for people we know really well. Many of our service users have sampled new activities and secured new work opportunities and we have worked closely with the Supporting People team and other Local Authority representatives to capture and evidence outcomes that make a real difference to the lives of the people we support.

**CARTREF NI LIMITED
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TRUSTEES ANNUAL REPORT *(continued)*

PERIOD FROM 21 MARCH 2010 TO 19 MARCH 2011

Conwy - Two Managers support this Locality

During the second half of the year 2 service users passed away leaving the staff teams that had supported them so well over a number of years with a great sense of loss. Our sympathy and best wishes go out to family and friends and we will continue to remember and celebrate the positive experience we had supporting both gentlemen and hope that their lives, although cut short, were happy, full and fulfilling. We managed to retain all staff affected and, following some voluntary moves, we have complete staff teams in place to support new service users who are scheduled to join us in May and July 2011 respectively.

Summary of all localities

This has been another year of significant change, with the sad loss of a number of the people we supported and the introduction and planned introduction of new service users. The relatively new management structure together with skilled, committed and flexible staff has enabled us to cope with this uncertain transitional period. We have managed to retain all staff during the transition and train and prepare them for the specific requirements of their new clients. Each manager has continued to have a high presence in the projects achieving, on average, twice weekly visits. Those projects affected by changes in service users have benefitted from even greater management support, guidance, training and development. All staff teams have undertaken a team training day in addition to their core and project/person specific training. The focus of the team training was adapted to meet the needs of each team and designed between the manager and independent training provider. All teams, even those that were not particularly receptive to the idea in advance, feel they benefitted from the opportunity to get together as a team, to reflect on what's working and what's not working in the team and identify shared goals for the future.

Aims

To actively pursue a person centred approach for each person we support

To provide a superior social care provision for people who live in their own home

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

To research and develop different contracting methods for delivering services

**CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT *(continued)*

PERIOD FROM 21 MARCH 2010 TO 19 MARCH 2011

Objectives

To offer opportunities for service users and staff to be involved in company decisions

To promote awareness of our aims

To learn from the people we support

To continuously improve service delivery

To ensure financial sustainability

To provide training that will compliment working with the people we support and enhance staff qualifications and knowledge in social care

ACHIEVEMENTS AND PERFORMANCE

During the last 12 months we have reviewed the service we provide, our brand, our values, the way we provide information to potential service users and our service delivery plans. In addition we have reviewed our recruiting and selection process, our staff guides, our organisational structure and our Business Plan. We have introduced changes in line with our person centred approach.

We are particularly proud of our success in the Wales Care Awards 2010. Against strong competition throughout the whole of Wales our support staff achieved 2 Gold and one Silver Award. The award categories were as follows:

- Supported Living Care Practitioner Award	GOLD
- Dignity in Care Award	GOLD
- The Social Care Health and Safety Award	SILVER

**CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT *(continued)*

PERIOD FROM 21 MARCH 2010 TO 19 MARCH 2011

ACHIEVEMENTS AND PERFORMANCE

We have recently been commended by Social Services and families for the introduction of slide show media to talk about a person's life, achievements and development during the formal review process. We have developed a second part to our service delivery plans to better evidence outcomes for service users. Previously progress made/outcomes achieved would be embedded in the main body of the service delivery plan and it was therefore difficult to monitor and evidence progress. The 'part 2' captures key outcome areas and helps staff to present options to service users to enable them to achieve a full and fulfilling life, to stay healthy, to feel safe, to feel respected and to have control. Outcomes have always been recorded but in a variety of sources (team meetings, personal diaries etc). Some specific examples of individual outcomes/accomplishments include

- Supporting a service user who had always struggled to maintain a healthy weight to follow a far more balanced eating programme and increase her exercise regime. As a result she lost weight and had more energy which opened up new opportunities. This culminated in the service user taking part in a sponsored walk and raising money for charity.
- Advocating for a service user to be reassessed under the Mental Capacity Act with a view to managing his own money and consequently having far more choice and control.
- Supporting a gentleman to climb his local mountain having first supported him with a rigorous training programme to build his strength and stamina. He raised over £300 for charity and achieved a massive life goal which boosted his self esteem and gave him something to regularly reflect on with pride - a really positive outcome!
- Advocating for a service user to spend more than normal on a holiday of a lifetime to Disney World. He couldn't be more thrilled with the whole experience and we believe he'll have amazing memories for years to come.

We have developed specific project guides which give details of the prospective home, the people (staff and other service users) and the location i.e. shops, social facilities, public transport provision etc. We have issued this pack to potential service users and their representatives to help them to remember the different places they've visited and the different people they've met, so they can make a more informed decision about where they would like to live.

We believe that it is now second nature for our support staff to work in a person centred way and with respect and dignity. As such our staff are constantly enabling service users to make choices about their lives and feel safe and confident to do more and gain greater independence. We conduct risk assessments to enable something to happen rather than prevent it from happening. For example we assessed the risk of supporting one of our physically disabled service users to go skiing on an adapted sleigh at the local snow dome. We recognised that despite a complete lack of verbal communication he liked to travel at speed - albeit in his wheelchair. The photographs provide all the evidence needed to show that he thoroughly enjoyed the adrenalin fuelled experience.

**CARTREF NI LIMITED
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TRUSTEES ANNUAL REPORT *(continued)*

PERIOD FROM 21 MARCH 2010 TO 19 MARCH 2011

Monthly Coffee Mornings provide social interaction between staff and service users which has helped build a greater team spirit across the organisation and staff have been able to share good practice

The introduction of weekly management team meetings has provided more effective peer support which in turn has meant that each manager has a greater awareness of the challenges facing the Charity and the achievements of the people it supports. Additionally, each manager is empowered to influence the direction and ultimately success of the company

We celebrate the successes, achievements and accomplishments of our service users and staff in our quarterly newsletter which is produced by a volunteer support worker

We have reaffirmed our aim to ensure that all staff are well trained with over 70% of our support workers qualified to Level 3 in Health and Social Care. A successful NVQ award is compensated with an increase in pay at Level 2 and 3. We believe that our loyalty to staff is repaid by their loyalty to Cartref Ni and ultimately the service users

We have achieved excellent staff retention figures. Nearly 30% of our staff have now been with us for more than 10 years and 63% of our staff have worked for the company for over 5 years. Each staff team therefore has a number of highly experienced staff that can share their knowledge and experience and help shadow new support workers

We recently reviewed our recruiting and selection procedures for support workers and managers. As a result we modified the interview questions to help ensure that we recruit the best possible candidates. We also provided a guide to potential staff which gave more of an insight into the role and the terms and conditions of employment on offer

We have introduced 2 new posts which we have called cover workers. The cover workers are not assigned to a specific project but have been trained via shadowing to work in all 14 of our projects to cover for staff sickness and peak leave periods. This has alleviated the pressure on all support workers to take on overtime that they would rather not

The monthly 'Matters of the Moment' letter from the CEO has aided communication for all staff keeping them informed of important issues and reminding them of the standards expected

The CEO also continues to chair the Staff Forum on a quarterly basis to provide a direct line of communication to and from support workers on key matters of the moment. In August 2011 the Forum reviewed Cartref Ni's Business Plan identifying what was working, what was not working and what was important for the future. This review process met our objective to offer opportunities for staff to be involved in company decisions

Cartref Ni is registered with the Care Standards Inspectorate for Wales as a Domiciliary Care Provider and received another positive Report in July 2010

**CARTREF NI LIMITED
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TRUSTEES ANNUAL REPORT *(continued)*

PERIOD FROM 21 MARCH 2010 TO 19 MARCH 2011

Public Benefit

Our charitable activities in FY 2010/11 focused on developing the health and wellbeing of the people we support. The Charity funded monthly coffee mornings and contributed towards a summer and Christmas event - we found these social activities helped develop communication skills, confidence and a feeling of belonging. The regular social events also provided a great forum for sharing good ideas and best practice amongst staff. We encouraged service users to take part in fundraising activities and several of them chose to contribute towards Cartref Ni's social calendar. We took part in The World's Biggest Coffee Morning in aid of Macmillan Cancer and match funded the sum of money raised at the event. We made a total financial contribution of £1,063.34 towards a number of local causes including 2 local hospices and the sponsorship of the local under 8s football team in line with the objects of the Charity.

We employ over 80 staff who benefit from working for a not-for-profit organisation as they enjoy comparatively high rates of pay and have excellent training and development opportunities. Over 70% of our workforce have attained NVQ Level 3 or above which puts them on the highest rate of pay (The requirement in accordance with the Domiciliary Care Agencies (Wales) Regulations is for 50% of staff to attain NVQ Level 2). This additional investment has up-skilled our workforce and provided staff with the confidence to take on more responsibility and provide an even better level of service to people with a learning disability. An additional benefit of our extensive training and development programme for staff and managers is that their knowledge and transferable skills will help ensure future employment should they move location.

Other beneficiaries of our service include families, friends and carers who have tremendous confidence in our service as evidenced during the recent CSSIW Inspection. Families are included as much as possible in the important decisions relating to the people we support. Specifically, families are invited to social functions and are included in the recruitment of new staff if they so wish.

The CEO and members of the Management Team attend local training and networking events which contribute to the local economy and are members of various Learning Disability Partnerships with the Local Authority as well as being members of Care Forum Wales which champions issues on behalf of providers and has a direct voice to ministers. Membership of the Forum provides a means to influence decisions and truly help vulnerable people in Wales.

FINANCIAL REVIEW

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. The Reserve Policy was reviewed in 2011 which resulted in the following policy:

CARTREF NI LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

PERIOD FROM 21 MARCH 2010 TO 19 MARCH 2011

Reserves Policy

Having reviewed the current position of the charity together with the risks and opportunities it faces the trustees have adopted a policy of maintaining general unrestricted reserves of at least one eighth of the annual running costs, together with a cash flow provision and a redundancy contingency. In practise this equates to £327,123, representing one eighth of the annual running costs and a redundancy provision, and approximately £50,000 as a cash-flow provision. This amount is covered by the general unrestricted reserve of £443,232 held at 19th March 2011.

In order to ensure the charity has adequate premises from which to operate in future the trustees have designated an amount of £50,000 into a Buildings Reserve. The purpose of this fund is to cover any significant structural repair or alteration required to the current offices or to fund a move to larger premises should the need arise.

During the year the charity was bequeathed a legacy of £110,178 from a past service user. In order to ensure these funds are ring fenced to be used to facilitate key outcomes that otherwise could not have been funded the trustees have decided to designate the proceeds of this bequest into a designated reserve to be known as the Lesley Gurney Key Outcome Fund.

PLANS FOR FUTURE PERIODS

The Charity's Business Plan was fully reviewed and updated in August 2010 and demonstrates our commitment to becoming a Person Centred Organisation.

The Company has once again evaluated its present services with a view to continually improving quality whilst ensuring financial viability. The Company will bid for new work opportunities under both traditional and new contracting methods. All members of the management team have gained a greater understanding of Citizen Directed Support and Cartref Ni will bid for this type of work if it meets our values and ethos as a company.

We will take every opportunity to work with Local Authorities to identify creative solutions to providing a cost effective service. Although the Management Team believes that Cartref Ni has some capacity to undertake new work, its main aim in the coming months is to secure long term contracts for existing community living schemes.

We were successfully reaccredited as an Investor in People in 2010 and will be working towards reaccreditation with enhancements in 2013. Investment in staff training has been considerable this year and we have seen the benefits of improved teamwork from our focused team training days. We will continue to provide a fluid training and development programme to meet the needs of our service users and to ensure a quality service is delivered throughout the company.

In summary Cartref Ni continues to demonstrate 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 position to undertake new contractual arrangements (without compromising current work) by utilising existing staff in conjunction with introducing new staff to the organisation. However, new work will only be pursued if it meets the values and ethos of the Charity. We recognise the need for particular financial prudence over the next few years to ensure that we remain financially viable whilst maintaining the same high quality service for all our service users.

**CARTREF NI LIMITED
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TRUSTEES ANNUAL REPORT *(continued)*

PERIOD FROM 21 MARCH 2010 TO 19 MARCH 2011

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 as auditors for the ensuing year will be proposed at the annual general meeting in accordance with section 385 of the Companies Act 1985

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

Signed on behalf of the trustees

M.P. Bochenski

31-10-11

Mrs P Bochenski
Trustee

**CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE**

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

PERIOD FROM 21 MARCH 2010 TO 19 MARCH 2011

The trustees (who are also the directors of Cartref Ni Limited for the purposes of company law) are responsible 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)

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 then apply them consistently,

observe the methods and principles in the Charities SORP,

make judgements and estimates that are reasonable and prudent,

state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements,

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping proper 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. The trustees 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 auditor is 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 auditor is aware of that information

**CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE**

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

PERIOD FROM 21 MARCH 2010 TO 19 MARCH 2011

We have audited the financial statements of Cartref NI Limited for the period from 21 March 2010 to 19 March 2011 on pages 16 to 24, which have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), and on the basis of the accounting policies set out on pages 18 to 19

This report is made solely to the company's members, as a body, in accordance with chapter 3 of section 16 of the Companies Act 2006. 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 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) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Responsibilities of the Trustees on page 13.

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, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and have been prepared in accordance with the Companies Act 2006. We also report to you whether in our opinion the information given in the Trustees Annual Report is consistent with those financial statements.

In addition we report to you if, in our opinion, the charity has not kept adequate accounting records, if the charity's financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosures of trustees' remuneration specified by law are not made.

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

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

PERIOD FROM 21 MARCH 2010 TO 19 MARCH 2011

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 charity'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.

OPINION

In our opinion

- the financial statements give a true and fair view of the state of the charity's affairs as at 19 March 2011 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended,
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice,
- the financial statements have been prepared in accordance with the Companies Act 2006, and
- the information given in the Trustees Annual Report is consistent with the financial statements



MR PAUL HARRIS (Senior Statutory Auditor)

For and on behalf of
UHY HACKER YOUNG
Chartered Accountants
& Statutory Auditor

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

31/10/11

CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE

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

PERIOD FROM 21 MARCH 2010 TO 19 MARCH 2011

		Unrestricted Funds £	Restricted Funds £	Total Funds Period from 21 Mar 10 to 19 Mar 11 £	Total Funds Period from 1 Apr 09 to 20 Mar 10 £
	Note				
Incoming resources					
Incoming resources from generating funds					
Voluntary income	2	110,178	1,020	111,198	8,458
Investment income	3	2,202	–	2,202	449
Incoming resources from charitable activities	4	2,002,708	–	2,002,708	2,027,409
Total incoming resources		2,115,088	1,020	2,116,108	2,036,316
Resources expended					
Charitable activities	5/6	(1,955,390)	(1,020)	(1,956,410)	(1,974,423)
Governance costs	7	(8,484)	–	(8,484)	(5,718)
Total resources expended		(1,963,874)	(1,020)	(1,964,894)	(1,980,141)
Net incoming resources for the period/net income for the period	8	151,214	–	151,214	56,175
Reconciliation of funds					
Total funds brought forward		452,196	–	452,196	396,021
Total funds carried forward		603,410	–	603,410	452,196

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 18 to 24 form part of these financial statements

CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE

BALANCE SHEET

19 MARCH 2011

	Note	19 Mar 11 £	£	20 Mar 10 £	£
Fixed assets					
Tangible assets	10		48,027		52,884
Current assets					
Debtors	11	347,472		201,748	
Cash at bank and in hand		366,439		355,828	
		713,911		557,576	
Creditors: Amounts falling due within one year	12	(158,528)		(158,264)	
Net current assets			555,383		399,312
Total assets less current liabilities			603,410		452,196
Net assets			603,410		452,196
Funds					
Restricted income funds	14		—		—
Unrestricted income funds	15		603,410		452,196
Total funds			603,410		452,196

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

These financial statements were approved by the trustees on the 31-10-11 and are signed on their behalf by

M. P. Bochenki

MRS P BOCHENSKI
Trustee

Company Registration Number 2591631

The notes on pages 18 to 24 form part of these financial statements.

**CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

PERIOD FROM 21 MARCH 2010 TO 19 MARCH 2011

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 2006, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

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

Fixed assets

All fixed assets are initially recorded at cost

**CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

PERIOD FROM 21 MARCH 2010 TO 19 MARCH 2011

1. ACCOUNTING POLICIES *(continued)*

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Legacies				
Lesley Gurney Bequest	110,178	—	110,178	—
Grants receivable				
Training Grant	—	—	—	6,037
"React" Grant	—	1,020	1,020	2,421
	<u>110,178</u>	<u>1,020</u>	<u>111,198</u>	<u>8,458</u>

3. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Bank interest receivable	<u>2,202</u>	<u>2,202</u>	<u>449</u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Income from the provision of domiciliary care	<u>2,002,708</u>	<u>2,002,708</u>	<u>2,027,409</u>

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NOTES TO THE FINANCIAL STATEMENTS

PERIOD FROM 21 MARCH 2010 TO 19 MARCH 2011

5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Provision of domiciliary care services	1,620,977	1,020	1,621,997	1,656,425
Support costs	334,413	–	334,413	317,998
	<u>1,955,390</u>	<u>1,020</u>	<u>1,956,410</u>	<u>1,974,423</u>

6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total Funds 2011 £	Total Funds 2010 £
Provision of domiciliary care services	<u>1,621,997</u>	<u>334,413</u>	<u>1,956,410</u>	<u>1,974,423</u>

7. GOVERNANCE COSTS

	Unrestricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Accountancy fees	1,670	1,670	1,272
Audit fees	3,240	3,240	2,857
Consultancy Fees	1,675	1,675	–
Costs of meetings	689	689	405
Other financial costs	1,210	1,210	1,184
	<u>8,484</u>	<u>8,484</u>	<u>5,718</u>

8. NET INCOMING RESOURCES FOR THE PERIOD

This is stated after charging

	Period from 21 Mar 10 to 19 Mar 11 £	Period from 1 Apr 09 to 20 Mar 10 £
Depreciation	6,100	5,154
Auditors' fees	<u>3,240</u>	<u>2,857</u>

CARTREF NI LIMITED
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NOTES TO THE FINANCIAL STATEMENTS

PERIOD FROM 21 MARCH 2010 TO 19 MARCH 2011

9. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	Period from 21 Mar 10 to 19 Mar 11 £	Period from 1 Apr 09 to 20 Mar 10 £
Wages and salaries	1,707,887	1,733,186
Social security costs	156,306	164,562
	<u>1,864,193</u>	<u>1,897,748</u>

Particulars of employees:

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

	Period from 21 Mar 10 to 19 Mar 11 No	Period from 1 Apr 09 to 20 Mar 10 No
Charity Services	78	80
Number of administrative staff	1	1
Number of management staff	8	8
	<u>87</u>	<u>89</u>

No employee received remuneration of more than £60,000 during the period (2010 - Nil)

CARTREF NI LIMITED
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NOTES TO THE FINANCIAL STATEMENTS

PERIOD FROM 21 MARCH 2010 TO 19 MARCH 2011

10. TANGIBLE FIXED ASSETS

	Land and buildings £	Other plant & machinery etc. £	Total £
Cost			
At 21 March 2010	45,917	64,169	110,086
Additions	–	1,243	1,243
At 19 March 2011	<u>45,917</u>	<u>65,412</u>	<u>111,329</u>
Depreciation			
At 21 March 2010	7,345	49,857	57,202
Charge for the period	915	5,185	6,100
At 19 March 2011	<u>8,260</u>	<u>55,042</u>	<u>63,302</u>
Net book value			
At 19 March 2011	<u>37,657</u>	<u>10,370</u>	<u>48,027</u>
At 20 March 2010	<u>38,572</u>	<u>14,312</u>	<u>52,884</u>

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

11. DEBTORS

	19 Mar 11 £	20 Mar 10 £
Trade debtors	207,899	175,327
Other debtors	138,165	24,770
Prepayments	1,408	1,651
	<u>347,472</u>	<u>201,748</u>

12. CREDITORS: Amounts falling due within one year

	19 Mar 11 £	20 Mar 10 £
PAYE and social security	38,421	42,343
Net Wages	105,058	110,367
Other creditors	3,615	2,366
Accruals	11,434	3,188
	<u>158,528</u>	<u>158,264</u>

**CARTREF NI LIMITED
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NOTES TO THE FINANCIAL STATEMENTS

PERIOD FROM 21 MARCH 2010 TO 19 MARCH 2011

13. COMMITMENTS UNDER OPERATING LEASES

At 19 March 2011 the charity had annual commitments under non-cancellable operating leases as set out below

	Assets other than Land and buildings	
	19 Mar 11 £	20 Mar 10 £
Operating leases which expire:		
Within 2 to 5 years	<u>1,200</u>	<u>1,200</u>

14. RESTRICTED INCOME FUNDS

	Incoming resources £	Outgoing resources £	Balance at 19 Mar 2011 £
React Grant	<u>1,020</u>	<u>(1,020)</u>	<u>-</u>

React Grant

The income received during the year amounted to £1,020 (2010 - £2,421) and is an Employer Training Support Grant. This subsidy will be payable providing the selected employee is employed for a period in excess of 20 weeks and is deemed to be making satisfactory progress towards completing the required training activities set out by the Charity.

15. UNRESTRICTED INCOME FUNDS

	Balance at 21 Mar 2010 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 19 Mar 2011 £
The Lesley					
Gurney Key					
Outcome Fund	-	110,178	-	-	110,178
Building Reserve	-	-	-	50,000	50,000
General Funds	<u>452,196</u>	<u>2,004,910</u>	<u>(1,963,874)</u>	<u>(50,000)</u>	<u>443,232</u>
	<u>452,196</u>	<u>2,115,088</u>	<u>(1,963,874)</u>	<u>-</u>	<u>603,410</u>

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15. UNRESTRICTED INCOME FUNDS *(continued)*

The Lesley Gurney Key Outcome Fund

The trustees have decided to designate the proceeds of a bequest from a past service user into a reserve to be known as the Lesley Gurney Key Outcome Fund. The fund is primarily available to support Cartref Ni service users to realise a key outcome that has been identified by the service user (or their representative) or a support worker/manager, discussed and recorded during a supervision or team meeting, and incorporated in the person's service delivery plan. Consideration to awarding grants from this fund to other vulnerable people in North Wales will also be given on application.

The Building Reserve

In order to ensure the charity has adequate premises from which to operate in future the trustees have designated an amount of £50,000 into a Buildings Reserve. The purpose of this fund is to cover any significant structural repair or alteration required to the current offices or to fund a move to larger premises should the need arise.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Net current assets	Total
	£	£	£
Unrestricted Income Funds	48,028	568,877	616,905
Total Funds	48,028	568,877	616,905

17. 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 £5,062 (2010 £4,969), £41,051 (2010 £36,853) with Mr Ryder, and £40,344 (2010 £41,247) with Mrs Russell.

Mrs Patricia Bochenski had an outstanding balance of £273 (2010 £624) at the year end, Mr Neil Ryder had an outstanding balance of £4,816 (2010 £7,422) at the year end, and Mrs Russell had an outstanding balance of £2,296 (2010 £2,264) at the year end.

18. 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.