

COMPANY REGISTRATION NUMBER 02591631

**CARTREF NI LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**FINANCIAL STATEMENTS**  
**FOR**  
**24 MARCH 2012**

Charity Number 1071424

**UHY HACKER YOUNG**  
Chartered Accountants & Statutory Auditor  
First Floor  
Pembroke House  
Ellice Way  
Wrexham Technology Park  
Wrexham  
LL13 7YT

WEDNESDAY



A28      \*A1KPL3Q8\*      31/10/2012      #261  
COMPANIES HOUSE

**CARTREF NI LIMITED  
COMPANY LIMITED BY GUARANTEE**

**FINANCIAL STATEMENTS**

**PERIOD FROM 20 MARCH 2011 TO 24 MARCH 2012**

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**CARTREF NI LIMITED  
COMPANY LIMITED BY GUARANTEE**

**MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS**

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<b>Registered Charity Name</b>	Cartref Ni Limited
<b>Charity Number</b>	1071424
<b>Company Registration Number</b>	02591631
	Old Bank Chambers High Street St Asaph Denbighshire LL17 0RD
<b>Registered office</b>	Old Bank Chambers High Street St Asaph Denbighshire LL17 0RD
<b>Trustees</b>	Mrs. P Bochenski Mrs A Brebner Mr G A Dryhurst - Dodd Mr N Ryder Mrs M Russell Mr M I Roberts Mrs S A Taylor (Appointed 31 October 2011)
<b>Secretary</b>	Mrs A Brebner
<b>Auditor</b>	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)*

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**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 20 MARCH 2011 TO 24 MARCH 2012**

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The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the period from 20 March 2011 to 24 March 2012

**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  
Mrs S A Taylor

Mrs S A Taylor was appointed as a Trustee on 31 October 2011

**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, Mark Ian Roberts and Sue Taylor. Following interview by Board Members and CEO Sue Taylor received approval to join the board at the AGM on 31 October 2011.

**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, Wendy Gardner, Selina Davies, Laura Dobb, Natalie Grant 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 present Chair of the Trustees (Tricia Bochenski) is the Responsible Individual.

Three members of the Board are relatives of the people we support. This helps ensure that we focus on what's important from a service delivery perspective. 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 20 MARCH 2011 TO 24 MARCH 2012**

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**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 CEO provides a quarterly report on key issues and developments and the Trustees provide strategic guidance, at all times ensuring that the work undertaken or proposed is in line with the objects of the Charity. All new Trustees are mentored by a more experienced member of the Board and have opportunities to meet staff and service users either in supported living settings or at a variety of Cartref Ni social functions held throughout the year.

**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 20 MARCH 2011 TO 24 MARCH 2012**

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**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

**Aims**

To actively pursue a person centred approach

To provide a superior social care provision

To continuously develop positive relationships with all professionals

To employ and retain staff who are enthusiastic and professional in their approach

To recognise and celebrate good practice

To develop different contracting methods for delivering services

To provide a quality service at a fair price

**Objectives**

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

To promote awareness of our aims

To continually improve service delivery

To increase our community presence

To provide training that will enhance staff qualifications and knowledge in social care

To recognise staff skills and commitment via an incremental rate of pay

**Activities**

The organisation currently has contracts in three localities, Denbighshire, Flintshire and Conwy and supports 31 service users predominantly with learning disabilities to live in their own home. Supported living enables individuals to live a fulfilled life as an integral part of their local community. Our team of managers each have responsibility for a number of teams of support staff who provide guidance and assistance with everyday tasks. Our staff have a wealth of experience in delivering person centred support, providing a unique service to each individual. This is reviewed and adapted according to their changing needs, wishes and aspirations.

**Denbighshire - Four Managers support this Locality**

We continue to support the same number of people in Denbighshire as we did in the previous year and on a particularly positive note, we have secured new long-term contract for 5 of the 7 community living schemes - testament to the quality of support we provide to the people concerned. Indeed, throughout this uncertain period staff have continued to provide qualitative support to service users in all of the projects and teams continue to receive regular positive feedback from Local Authority representatives on their person centred approach. Whilst we still await a final decision on the remaining 2 schemes we are extremely optimistic that we will secure long term contracts for both.



**CARTREF NI LIMITED  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES ANNUAL REPORT** *(continued)*

**PERIOD FROM 20 MARCH 2011 TO 24 MARCH 2012**

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**Flintshire - Two Managers support this Locality**

There has been no change of service users within the Flintshire community living schemes for a number of years and staff turnover has been extremely low. We have therefore been able to concentrate our efforts on truly developing the people we support and looking for new opportunities for them to lead an active and fulfilled life. We've received highly positive feedback from a wide variety of Local Authority and health representatives on the quality of service we deliver.

**Conwy - Two Managers support this Locality**

During the year 2 new service users moved in to two different community living schemes. The staff teams were enhanced by new personnel and supported to provide the appropriate care with training from Local Authority and health professionals and the sharing of knowledge by family representatives. The service users have settled in to their new homes well and have formed strong bonds with their fellow tenants. The annual review of service by the Local Authority was extremely positive with their Corporate Procurement and Contracts Manager advising of the County's intent to award long term contracts to quality providers such as Cartref Ni (current position being that contracts are extended on an annual basis subject to satisfactory performance). We await implementation of this new policy.

**Summary of all localities**

This has been a year of minimal change as far as the people we support is concerned with just 2 new service users out of a total of 31. With 2 managers on maternity leave and only one temporary manager the workload has been particularly high. However, each manager has continued to maintain a high presence in the projects achieving, on average, twice weekly visits. Those projects affected by changes in service users have required greater management support, guidance, training and development which again has been time consuming for the manager concerned. Existing staff that have been with the company for more than 3 years have undertaken refresher training in the person centred approach to support. All new staff will undertake a more comprehensive person centred training course in the next 12 months. This, together with the new Support Worker Manual will provide staff with the appropriate updates to ensure that, as an organisation, we meet our vision to provide superior, trusted person centred support. This vision is regularly monitored by our team of highly skilled and experienced managers who observe practice via a combination of announced and unannounced visits to community living settings. Our comprehensive social programme further ensures that both service users and staff feel supported and part of one team pulling in the same direction.

**CARTREF NI LIMITED  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES ANNUAL REPORT *(continued)***

**PERIOD FROM 20 MARCH 2011 TO 24 MARCH 2012**

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**ACHIEVEMENTS AND PERFORMANCE**

During the last 12 months we have reviewed our policies and procedures, together with our service user and staff guides. We now have a comprehensive suite of documents that enable service users, families and staff to understand respectively the service we provide and the standards we expect. During our annual quality assurance process we checked the quality of service we provide and looked at how we could continue to improve that service. All service users that were able to, together with family members and staff, were invited to take part via a quality questionnaire and staff perception survey. The results were fed back to respective audiences together with a time bound action plan.

In October 2011 we held a 'Let's Celebrate' event for service users, families, trustees and staff. The occasion provided everyone with the opportunity to reflect on their achievements and share positive outcomes with family, friends and colleagues. The results were captured in our quarterly newsletter. We are proud to report that we have built on our previous success in the Wales Care Awards by achieving a Silver Award in the Best Newcomer category.

Our website went live in March 2012 and is another great medium to capture and celebrate achievements of both the Charity as a whole and of individuals. The site also provides information and guidance for people that are looking for social care and support.

Following a generous bequest from a former service user we now have a Cartref Ni vehicle that can be used by any of our service users that don't have their own transport. The scheme has been really successful and enabled people to access new activities and reduce expensive public transport bills.

As a member of Care Forum Wales we signed up to the Dignity Charter and communicated its key message in the new Support Worker Manual.

Our Newsletter has gone from strength to strength with more service users contributing to each edition. This is another great opportunity to share good practice and celebrate the successes, achievements and accomplishments of our service users.

We have continued to improve staff conditions of employment by expanding our cover worker scheme that relieves any perceived pressure on staff to cover leave and sickness absence of colleagues. We will continue to monitor the scheme over the coming year to see if it can be further improved and thereby help us in one of our key aims of retaining quality staff.

Monthly Coffee Mornings continue to provide social interaction between staff and service users, which has helped build a greater team spirit across the organisation and provided another means of sharing good practice.

The weekly management team meetings continue to provide 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 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. Successful attainment of both Level 2 and 3 qualifications is rewarded by a pay increase. We believe that this financial recognition of skill is repaid by staff loyalty to Cartref Ni and ultimately the service user.

**CARTREF NI LIMITED  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES ANNUAL REPORT** *(continued)*

**PERIOD FROM 20 MARCH 2011 TO 24 MARCH 2012**

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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 issues

Our Service User Forum meetings continue on a quarterly basis providing service users with a voice to have their say on any topic of their choice, from future social events to how the company is run and how they are supported by staff

Finally, Cartref Ni is registered with the Care Standards Inspectorate for Wales as a Domiciliary Care Provider and, following the first unannounced inspection, received another positive Report in August 2011

**Public Benefit**

Our charitable activities in FY 2011/12 focused on developing the health and wellbeing of the people we support. The Charity funded monthly coffee mornings and contributed towards themed social evenings throughout the year - we found these social activities helped develop communication skills, confidence and a feeling of belonging. In particular the 'Let's Celebrate' Event highlighted positive outcomes for the vulnerable people we support. The regular social events also continue to provide a great forum for sharing good ideas and best practice amongst staff. We encouraged service users to take part in fundraising activities during the year and several people 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 sponsored a number of local charities by advertising our service in a variety of publications.

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 a Level 3 qualification in Health and Social Care or above which puts them on the highest rate of pay. 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 their 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.

**CARTREF NI LIMITED  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES ANNUAL REPORT** *(continued)*

**PERIOD FROM 20 MARCH 2011 TO 24 MARCH 2012**

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**FINANCIAL REVIEW**

Cartref Ni continues to offer competitive terms and conditions of employment for its staff together with extensive training and development opportunities. However, as a result of successive years of efficiency measures imposed on and by the local authorities that commission the Charity to provide social care services, the Charity's ability to increase rates of pay for staff has been severely restricted

Our financial position is sound, however, it was agreed by the Board in 2011 that a pay rise may not be sustainable in the medium to long term and therefore the decision was made to award a Christmas bonus to staff in lieu. The Reserve Policy reviewed in 2010/11 has once again been reviewed following the award of long term (6 years) contracts for 5 community living schemes in Denbighshire

**Reserves Policy**

The trustees have reviewed the current position of the charity together with the risks and opportunities it faces and 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 reduced redundancy contingency. In practise this equates to £374,369 representing one eighth of the annual running costs, a redundancy provision, and approximately £50,000 as a cash-flow provision. This amount is covered by the general unrestricted reserve of £421,206 held at 24th March 2012

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

**CARTREF NI LIMITED  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES ANNUAL REPORT** *(continued)*

**PERIOD FROM 20 MARCH 2011 TO 24 MARCH 2012**

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**PLANS FOR FUTURE PERIODS**

The Company has once again evaluated its present services with a view to continually improving quality whilst ensuring financial viability. We will continue to take every opportunity to work with local authorities to identify creative solutions to providing a cost effective service. However, the current economic situation has resulted in us having to provide extensive evidence when bidding to retain support hours in a number of cases. We have been largely successful but there has been an increase in managers' workload that may not be sustained long term. We will need to consider all funding streams (e.g. grants, fundraisers) to ensure that we can maintain the level of service to our service users.

We plan to review our organisational structure in the coming months to ensure that it meets the needs of the people who use our services, offers best value for money and provides appropriate opportunities for staff development.

Following another year of considerable investment in staff training we went back to basics and provided refresher training in the person centred approach to care. We plan to develop a more comprehensive person centred training package for all new staff in 2012/13. Our local authority trainer provided excellent feedback from the refresher courses and will work with us to develop the full day programme.

We will continue to offer service users and staff plenty of opportunity to get together socially as we believe that this relaxed environment encourages really positive interaction amongst Cartref N1 service users and staff alike.

In summary Cartref N1 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 will be in a better position to undertake new contractual arrangements when the management team is back up to full strength following maternity leave. However, at that point, new work will only be pursued if it meets the values and ethos of the Charity and if we are confident that it will not compromise the quality of our current service. 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 of the people we support.

**Funds held as custodian trustee on behalf of others**

Cartref N1 hold no funds or assets on behalf of others.

**AUDITOR**

A resolution will be proposed at the Annual General Meeting that UHY Hacker Young be appointed as auditors to the charity for the ensuing year.

**CARTREF NI LIMITED  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES ANNUAL REPORT** *(continued)*

**PERIOD FROM 20 MARCH 2011 TO 24 MARCH 2012**

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**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

Mrs P Bochenski

Trustee

M. P. Bochenski

22/10/12

**CARTREF NI LIMITED  
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES**

**PERIOD FROM 20 MARCH 2011 TO 24 MARCH 2012**

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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 regulations

Company law 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). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and 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 accounting 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's 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 20 MARCH 2011 TO 24 MARCH 2012**

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We have audited the financial statements of Cartref NI Limited for the period from 20 March 2011 to 24 March 2012 on pages 15 to 23 The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities)

This report is made solely to the company's members, as a body, in accordance with sections 495 and 496 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**

As explained more fully in the Trustees Annual Report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland) Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors

**SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the trustees, and the overall presentation of the financial statements In addition, we read all the financial and non-financial information in the reports and financial statements to identify material inconsistencies with the audited financial statements If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report

**OPINION ON FINANCIAL STATEMENTS**

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at period from 20 March 2011 to 24 March 2012 and of its incoming resources and application of resources for the period then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006



**CARTREF NI LIMITED  
COMPANY LIMITED BY GUARANTEE**

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

**PERIOD FROM 20 MARCH 2011 TO 24 MARCH 2012**

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**OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006**

In our opinion the information given in the Trustees Annual Report for the financial period for the which the financial statements are prepared is consistent with the financial statements

**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns, or
- certain disclosures of trustees' remuneration specified by law are not made, or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees Annual Report



PAUL HARRIS BSC ACA (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

22/10/12

**CARTREF NI LIMITED  
COMPANY LIMITED BY GUARANTEE**

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

**PERIOD FROM 20 MARCH 2011 TO 24 MARCH 2012**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds Period from 20 Mar 11 to 24 Mar 12 £	Total Funds Period from 21 Mar 10 to 19 Mar 11 £
<b>Incoming resources</b>					
Incoming resources from generating funds					
Voluntary income	2	1,735	160	1,895	111,198
Investment income	3	2,821	—	2,821	2,202
Incoming resources from charitable activities	4	1,985,187	—	1,985,187	2,002,708
<b>Total incoming resources</b>		<b>1,989,743</b>	<b>160</b>	<b>1,989,903</b>	<b>2,116,108</b>
<b>Resources expended</b>					
Charitable activities	5/6	(2,004,261)	(160)	(2,004,421)	(1,958,016)
Governance costs	7	(9,216)	—	(9,216)	(6,878)
<b>Total resources expended</b>		<b>(2,013,477)</b>	<b>(160)</b>	<b>(2,013,637)</b>	<b>(1,964,894)</b>
<b>Net (outgoing)/incoming resources for the period/net (expenditure)/income for the period</b>	8	<b>(23,734)</b>	<b>—</b>	<b>(23,734)</b>	<b>151,214</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		603,410	—	603,410	452,196
<b>Total funds carried forward</b>		<b>579,676</b>	<b>—</b>	<b>579,676</b>	<b>603,410</b>

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 17 to 23 form part of these financial statements

**CARTREF NI LIMITED**  
**COMPANY LIMITED BY GUARANTEE**

**BALANCE SHEET**

**24 MARCH 2012**

	Note	24 Mar 12 £	£	19 Mar 11 £	£
<b>Fixed assets</b>					
Tangible assets	10		43,379		48,027
<b>Current assets</b>					
Debtors	11	298,974		347,472	
Cash at bank and in hand		<u>426,101</u>		<u>366,439</u>	
		725,075		713,911	
<b>Creditors: Amounts falling due within one year</b>	12	<u>(188,778)</u>		<u>(158,528)</u>	
<b>Net current assets</b>			536,297		555,383
<b>Total assets less current liabilities</b>			<u>579,676</u>		<u>603,410</u>
<b>Net assets</b>			<u>579,676</u>		<u>603,410</u>
<b>Funds</b>					
Restricted income funds	15		—		—
Unrestricted income funds	16		<u>579,676</u>		<u>603,410</u>
<b>Total funds</b>			<u>579,676</u>		<u>603,410</u>

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 22-10-12 and are signed on their behalf by

*M P. Bochenki*

MRS P BOCHENSKI  
Trustee

Company Registration Number 02591631

The notes on pages 17 to 23 form part of these financial statements.

**CARTREF NI LIMITED  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**PERIOD FROM 20 MARCH 2011 TO 24 MARCH 2012**

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**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 20 MARCH 2011 TO 24 MARCH 2012**

**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
Motor Vehicles	-	20% 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 2012 £	Total Funds 2011 £
<b>Donations</b>				
Donations	195	—	195	—
<b>Legacies</b>				
Lesley Gurney Bequest	1,540	—	1,540	110,178
<b>Grants receivable</b>				
"React" Grant	—	—	—	1,020
DCC Shop Frontage Improvement Scheme	—	160	160	—
	<u>1,735</u>	<u>160</u>	<u>1,895</u>	<u>111,198</u>

**3. INVESTMENT INCOME**

	Unrestricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Bank interest receivable	<u>2,821</u>	<u>2,821</u>	<u>2,202</u>

**4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Income from the provision of domiciliary care	<u>1,985,187</u>	<u>1,985,187</u>	<u>2,002,708</u>

**CARTREF NI LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**

**PERIOD FROM 20 MARCH 2011 TO 24 MARCH 2012**

**5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Provision of domiciliary care services	1,644,870	–	1,644,870	1,621,997
Support costs	359,391	160	359,551	336,019
	<u>2,004,261</u>	<u>160</u>	<u>2,004,421</u>	<u>1,958,016</u>

**6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	Activities undertaken directly £	Support costs £	Total Funds 2012 £	Total Funds 2011 £
Provision of domiciliary care services	1,644,870	359,551	2,004,421	1,958,016

**7. GOVERNANCE COSTS**

	Unrestricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Accountancy fees	1,601	1,601	1,670
Audit fees	3,200	3,200	3,240
Costs of meetings	566	566	758
Other financial costs	3,849	3,849	1,210
	<u>9,216</u>	<u>9,216</u>	<u>6,878</u>

**8. NET (OUTGOING)/INCOMING RESOURCES FOR THE PERIOD**

This is stated after charging:

	Period from 20 Mar 11 to 24 Mar 12 £	Period from 21 Mar 10 to 19 Mar 11 £
Depreciation	5,777	6,100
Auditors' fees	<u>3,200</u>	<u>3,240</u>

**CARTREF NI LIMITED  
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**NOTES TO THE FINANCIAL STATEMENTS**

**PERIOD FROM 20 MARCH 2011 TO 24 MARCH 2012**

**9. STAFF COSTS AND EMOLUMENTS**

**Total staff costs were as follows:**

	<b>Period from 20 Mar 11 to 24 Mar 12 £</b>	<b>Period from 21 Mar 10 to 19 Mar 11 £</b>
Wages and salaries	1,732,575	1,707,887
Social security costs	157,796	156,306
	<u>1,890,371</u>	<u>1,864,193</u>

**Particulars of employees:**

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

	<b>Period from 20 Mar 11 to 24 Mar 12 No</b>	<b>Period from 21 Mar 10 to 19 Mar 11 No</b>
Charity Services	78	78
Number of administrative staff	1	1
Number of management staff	8	8
	<u>87</u>	<u>87</u>

No employee received remuneration of more than £60,000 during the period (2011 - Nil)

**CARTREF NI LIMITED  
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**NOTES TO THE FINANCIAL STATEMENTS**

**PERIOD FROM 20 MARCH 2011 TO 24 MARCH 2012**

**10. TANGIBLE FIXED ASSETS**

	Land and buildings £	Other plant & machinery etc. £	Total £
<b>Cost</b>			
At 20 March 2011	45,917	65,412	111,329
Additions	—	1,129	1,129
<b>At 24 March 2012</b>	<u>45,917</u>	<u>66,541</u>	<u>112,458</u>
<b>Depreciation</b>			
At 20 March 2011	8,260	55,042	63,302
Charge for the period	465	5,312	5,777
<b>At 24 March 2012</b>	<u>8,725</u>	<u>60,354</u>	<u>69,079</u>
<b>Net book value</b>			
<b>At 24 March 2012</b>	<u>37,192</u>	<u>6,187</u>	<u>43,379</u>
At 19 March 2011	<u>37,657</u>	<u>10,370</u>	<u>48,027</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**

	24 Mar 12 £	19 Mar 11 £
Trade debtors	187,129	207,899
Other debtors	110,878	138,165
Prepayments	967	1,408
	<u>298,974</u>	<u>347,472</u>

**12. CREDITORS: Amounts falling due within one year**

	24 Mar 12 £	19 Mar 11 £
PAYE and social security	47,711	38,421
Net Wages	125,166	105,058
Other creditors	796	3,615
Accruals	15,105	11,434
	<u>188,778</u>	<u>158,528</u>

**13. TRUSTEE REMUNERATION**

No trustee received any remuneration or expenses during the year.



**CARTREF NI LIMITED  
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**NOTES TO THE FINANCIAL STATEMENTS**

**PERIOD FROM 20 MARCH 2011 TO 24 MARCH 2012**

**14. COMMITMENTS UNDER OPERATING LEASES**

At 24 March 2012 the charity had annual commitments under non-cancellable operating leases as set out below

	<b>Assets other than Land and buildings</b>	
	<b>24 Mar 12</b>	<b>19 Mar 11</b>
	<b>£</b>	<b>£</b>
<b>Operating leases which expire:</b>		
Within 2 to 5 years	<u>-</u>	<u>1,200</u>

**15. RESTRICTED INCOME FUNDS**

	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance at 24 Mar 2012</b>
	<b>£</b>	<b>£</b>	<b>£</b>
DCC Shop Frontage Imp Grant	<u>160</u>	<u>(160)</u>	<u>-</u>

**Shop Frontage Improvement Grant**

The income received during the year amounted to £160 and is a grant from Denbighshire County Council. The grant is to go towards the costs of improving the overall look of key premises within St Asaph town centre, of which, Old Bank Chambers is one of them.

**16. UNRESTRICTED INCOME FUNDS**

	<b>Balance at 20 Mar 2011</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance at 24 Mar 2012</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
The Lesley Gurney Key Outcome Fund	110,178	1,540	(3,248)	108,470
Building Reserve	50,000	-	-	50,000
General Funds	<u>443,232</u>	<u>1,988,203</u>	<u>(2,010,229)</u>	<u>421,206</u>
	<u>603,410</u>	<u>1,989,743</u>	<u>(2,013,477)</u>	<u>579,676</u>

**CARTREF NI LIMITED  
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**NOTES TO THE FINANCIAL STATEMENTS**

**PERIOD FROM 20 MARCH 2011 TO 24 MARCH 2012**

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**16. 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 N1 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.

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Tangible fixed assets</b>	<b>Net current assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Income Funds</b>	<b>43,379</b>	<b>536,297</b>	<b>579,676</b>
<b>Total Funds</b>	<b>43,379</b>	<b>536,297</b>	<b>579,676</b>

**18. 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 N1 Ltd and to whom the invoices were raised. The total transactions with Mrs Bochenski were £4,816 (2011 £5,062), £36,461 (2011 £41,051) with Mr Ryder, and £39,722 (2011 £40,344) with Mrs Russell.

Mrs Patricia Bochenski had an outstanding balance of £727 (2011 £273) at the year end, Mr Neil Ryder had an outstanding balance of £5,504 (2011 £4,816) at the year end, and Mrs Russell had an outstanding balance of £2,160 (2011 £2,296) at the year end.

**19. 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.