

COMPANY REGISTRATION NUMBER 2591631

CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
FOR
20 MARCH 2010

Charity Number 1071424

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

SATURDAY



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23/10/2010
COMPANIES HOUSE

**CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

PERIOD FROM 1 APRIL 2009 TO 20 MARCH 2010

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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 (Appointed 2 November 2009)
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

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

**CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT

PERIOD FROM 1 APRIL 2009 TO 20 MARCH 2010

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 1 April 2009 to 20 March 2010

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

Mr M I Roberts was appointed as a Trustee on 2 November 2009

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Cartref Ni is a registered charity and company limited by guarantee. As such some 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, Alyson Brebner, Neil Ryder, Gwyn Dodd and since 2nd November 2009 Mark Ian Roberts.

Organisational Structure

Authority to ensure the appropriate day-to-day running of the organisation is devolved to the Chief Executive Officer (previously Gwyn Jones and now Jane Brown) 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 until such time as the newly recruited C E O (Jane Brown wef 18 Jan 10) is suitably qualified. The present Chair of the Trustees (Tricia Bochenski) is the Responsible Individual.

The Board has increased from five to six members in the last 12 months with the addition of Mr Mark Roberts. 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.

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

PERIOD FROM 1 APRIL 2009 TO 20 MARCH 2010

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. During 2009/2010 the Chair of the Trustees has visited some of our Contractual Arrangements, which, as previously experienced has been welcomed by Service Users and Staff.

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 that Authority's 'Learning Disabilities Forum'. Cartref Ni is a member or has close links with many other organizations namely ARC, care Forum Wales, WCVA, Learning Disability Wales, Care Council for Wales, CSSIW, Conwy Connect (PCP), Strategic Planning Group 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, with Local Authority finances under severe scrutiny, their ability to pay for a quality service is questionable. 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'. Cartref Ni invests heavily in its workforce and is therefore unlikely to be able to compete on price alone. It is with this in mind that Cartref Ni has to consider alternative ways of delivering services and diversifying the range of services it currently provides. High standards must be maintained, staff supported, and training provided for continual professional development. Cartref Ni remains financially sound, however, if, as expected, the next few years see minimal if any uplifts against Local Authority contracts Cartref Ni will be unable to afford a pay rise for its staff. Whilst Cartref Ni continues to offer terms and conditions of employment which are considerably superior to its competitors, inflation rates are starting to impact on disposable income. This situation needs to be carefully monitored.

**CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT *(continued)*

PERIOD FROM 1 APRIL 2009 TO 20 MARCH 2010

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. In addition, Cartref Ni plans to develop its knowledge and understanding, of young people with a learning disability in order to offer the same high quality person centred support during transition from childhood to adulthood. This change of direction will only happen if, having consulted Local Authorities, there is a clear requirement for new providers. Cartref Ni will continue to offer excellent terms and conditions for its staff together with extensive training and development opportunities. As a result it is our expectation that staff teams will be 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. This year has seen a change in the management structure of the company with managers working across county boundaries. The number of managers has increased from 4 to 6 though not all managers work on a full-time basis. The reorganisation was implemented in an attempt to share workloads equitably and provide equal management support to staff teams and service users. In order to facilitate an increase in the number of managers a financial offset had to be identified and, reluctantly, the Team Leader and Team Coordinator posts were disestablished. This change was not popular with all, particularly Team Leaders and Team Coordinators that had fulfilled a vital role for many years and performed exceptionally well in it. However, on balance, it was assessed to be an essential change in order to ensure that the company could continue to cope with current workloads and improve its service provision. Additionally, many support workers had achieved NVQ level 3 and had limited opportunity to utilise their increased skill and knowledge. The disestablishment of the Team Leader and Team Coordinator posts has enabled a greater number of staff to work to their level of ability.

Denbighshire - Four Managers support this Locality

One Service User sadly passed away in November 2009, having enjoyed 5 and a half years living in her own home, supported by Cartref Ni since resettling from Bryn y Neuadd Hospital in 2004. This year has also seen a period of uncertainty for staff and families of service users in this locality due to the threat of the tendering process for 4 out of the 8 Community Living Schemes Cartref Ni is contracted to support. Staff have however continued to provide qualitative support for Service Users in all of the projects and teams have received regular positive feedback from Local Authority representatives on their person centred approach.

Flintshire - Two Managers support this Locality

One Service User sadly passed away in December 2009, having lived in his own home for 15 years supported by Cartref Ni. The Managers have worked with the staff teams to further develop Teamwork whilst developing a greater focus upon individual support needs of the Service Users in this Locality. Support workers have responded positively to identifying alternative lifestyle options for the Service Users resulting in them accessing a more varied package of support. Cartref Ni continues to have a positive working relationship with this Authority.

**CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT *(continued)*

PERIOD FROM 1 APRIL 2009 TO 20 MARCH 2010

Conwy - Two Managers support this Locality

Two new Service User have been introduced to this locality and both have settled in superbly and are enjoying living in their new home. The changes have provided an excellent opportunity for staff development as a result of having to deal with new challenges. Feedback from the Local Authority in this County was very positive during the 2009/10 Annual Review process.

Summary of all localities

This year has seen the introduction of 2 new managers to support the existing team of 4. The increase in management hours has enabled each manager to focus on quality and improved service provision. Each manager visits each project at least twice a week and is able to spend more time supporting, mentoring and generally developing staff which in turn has had a positive impact on the quality of support provided to all service users. One of the new managers has retained the role of Training Coordinator but is now supported in the role by the rest of the management team who now have responsibility for their own staffs' training and development plans. This has been a positive change as the project managers have more insight into the wants and needs of their own staff and are now empowered to identify training and development strategies during supervisions and appraisals.

Aims

To actively pursue a person centred approach for each person with a learning disability. 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 develop a transitional model of support for young people with a learning disability. To research and develop different contracting methods for delivering services to people with a learning disability. To offer a sustainable service for all the people we support.

Objectives

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's guidance on public benefit. Our key objectives for the year included:

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 in conjunction with training, mentoring, meetings etc. To continuously improve service delivery.
To ensure financial sustainability.
To provide training that will compliment working with people who have a learning disability and enhance staff qualifications and knowledge in social care.

**CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT *(continued)*

PERIOD FROM 1 APRIL 2009 TO 20 MARCH 2010

ACHIEVEMENTS AND PERFORMANCE

Cartref Ni staff teams continue to realise many personal achievements with the people they support, establishing positive outcomes with the aim of providing the best possible quality of life for our Service Users. 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 and personal supervisions to identify and maximise opportunities for the individuals we support. The company has evaluated all its teams to determine staff efficiency, ensure we are offering a service that is sustainable for Service Users, and provide a work life balance for staff. This process has influenced changes within teams and offered a greater sharing of good practice which has proven to be a rewarding experience for staff. Cartref Ni Support Staff and Managers identified the signs and symptoms associated with the early onset of Dementia in a number of the people we support. As a result, Cartref Ni recognised the value of developing the expertise needed to support Service Users who may go on to develop this debilitating disease. This work complimented our Person Centred Approach and instigated much discussion amongst Managers and Staff teams as they explored how best we meet the needs of the individual. This inclusive approach that Cartref Ni has to recognising and developing new work streams has helped maintain the interest of the staff and reinforced the fact that the Company truly values everyone's contribution. This is considered to be one of the main reasons for such low staff turnover levels.

From January - September 2009, Cartref Ni continued its monthly training on Appreciative Inquiry and re-evaluating our Quality Assurance system. This involved all members of the management team and senior staff representatives from all 15 of our projects. During this process, we were able to collate information from the majority of our workforce, which resulted in the recording of 39 aspirational statements. We have since formed a Quality Assurance group, to ensure that our aspirational statements are taken forward.

The training sessions promoted new ideas for Managers and senior staff to take forward and introduce in their prospective projects. Due to the Person Centred Approach, the ideas varied widely and had a significant impact on the people we support. Some of the associated achievements were really significant for our Service Users such as the development written protocols to enhance a particular Service User's concept of time, and the production of a CV by one of our Service User's to support a work placement application.

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

Details of who benefited from our services are provided below. All our charitable activities focus on improving the lives of people with a learning disability and are undertaken to further our charitable purposes for the public benefit.

Who used and benefited from our services?

We have 30 service users with a learning disability who directly benefit from our service. However, we also believe that our 79 support workers benefit from working for a not-for-profit organisation as we are able to offer comparatively high rates of pay and excellent training and development opportunities. Over 60% of our workforce have attained NVQ Level 3 or above despite the minimum requirement in accordance with Domiciliary Care Agencies (Wales) Regulations being an NVQ Level 2. This additional investment has up-skilled our workforce and provided them with the confidence to take on more responsibility and truly contribute to the strategic direction of the Company via the

**CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT *(continued)*

PERIOD FROM 1 APRIL 2009 TO 20 MARCH 2010

Business Plan and to the operational Policies and Procedures via the Staff Forum and general engagement with managers. The additional skills support workers and managers have gained during their time with Cartref Ni will enable them to transfer easily to other Social Care settings both locally and throughout the country. Our person centred training has better enabled staff to support service users to integrate with the local community and has built the confidence of service users resulting in one service user gaining paid employment (unassisted) in a local hospital and many other service users working in voluntary roles. This level of inclusion benefits both the general public and the individuals with a learning disability.

Other beneficiaries of our service include families, friends and carers who have tremendous confidence in our service as evidenced during the recent CSSIW Inspections and via our independent quality assurance process. Families are included as much as possible in the important decisions relating to the people we support. Specifically, families will be invited to be involved in the recruitment of new staff where their views will be instrumental in the final decision.

The CEO and members of the Management Team are members of Learning Disability Partnerships with the local authority and voluntary sector which provides feedback to the Welsh Assembly Government on strategies and issues relating to people with a Learning Disability. The objectives of the Partnerships are to

- Plan and develop a range of service for people with Learning Disabilities enabling as much independence as possible through skills and development
- Ensure the availability of a range of services to carers to support them in their caring role
- Involve people with Learning Disabilities and their carers in determining service priorities and developments
- Promote equality of access to services for people with Learning Disabilities and their carers
- Contribute to the development of a range of high quality specialist support for people with complex needs
- Ensure there is a range of choice of housing and accommodation options for people with Learning Disabilities to meet their needs
- Work with partners to provide a range of day services to meet the needs of people with Learning Disabilities

Finally, as a charity we have introduced monthly coffee mornings for all staff and service users in partnership with the local Cricket Club and our future plan is to invite members of the local community. This partnership has enabled the Cricket Club to access new funding for much needed infrastructure development that will benefit other users – particularly those with a disability (better disabled access and disabled facilities). We are constantly on the lookout for more opportunities to integrate with the local community to achieve a better understanding of adults with a learning disability and greater acceptance – i.e. true inclusion.

All company documentation has been evaluated during 2009 / 2010

In 2009 Managers ensured the following Documentation was up to date 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)

**CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT *(continued)*

PERIOD FROM 1 APRIL 2009 TO 20 MARCH 2010

Inspection Report (Latest)
POVA File
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 / Appreciative Inquiry 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 2009 the revised Cartref Ni Induction Process was implemented following evaluation by Support Staff, Team Leaders and Managers in accordance with the Care Council for Wales updated Framework. Successful completion of the Induction Process is now a pre-requisite for passing the Probationary Period.

The Cartref Ni Service User and Staff Forums have continued to be developed and the CEO now chairs the Staff Forum in order to provide a direct line of communication to and from support workers on key matters of the moment. The Cartref Ni Newsletter has been revamped and will now be produced by a support worker as opposed to a manager. It continues to be 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 is registered with the Care Standards Inspectorate for Wales as a Domiciliary Care Provider and received another positive Report in July 2009.

The 2009/2010 Training Programme was comprehensive and provided excellent management training opportunities for existing and aspiring managers. Managers are also required to complete the NVQ Level 4 in Leadership and Management in Health and Social Care which replaces the NVQ Level 4 in Health and Social Care and Registered Manager qualification. All staff are offered Induction Training, Core Training, Project Specific Training and NVQ Level 2 and 3. Additionally personal and professional development opportunities were on offer for individual staff members.

Cartref Ni has acquired IT support for its new IT system which offers Managers easier access to documentation and information via the shared area network.

Cartref Ni has raised staff awareness of its Vision / Mission Statement and the Aims and Objectives of The Organisation as follows:

Vision

A thriving and inspirational social care resource, providing trusted person centred support to people with a learning disability.

**CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT *(continued)*

PERIOD FROM 1 APRIL 2009 TO 20 MARCH 2010

Mission

Work in partnership with service users, support workers, families and all involved professionals to ensure that each service user receives person centred service delivery Foster professionalism and team spirit founded on good leadership, management and commitment to our core values

Offer equal opportunity to all, rewarding and enjoyable work, and skills for life

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 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

PLANS FOR FUTURE PERIODS

The Charity's Business Plan has 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 some capacity to undertake new contracts which will be explored however its main aim in the coming months is to secure long term contracts for existing community living schemes

The structure of the organisation has changed considerably during 2009/10 with a new management structure, unfortunately this would not have been possible without an corresponding offset, namely the disestablishment of the Team Leader and Team Coordinator posts

During August/September 2010 the Training Programme will be further evaluated to ensure that training options meet the aims and objectives of the Business Plan A new system for evaluating the impact of training will also be introduced during 2010/2011

Investors in People reaccreditation will be pursued in September 2010

New work options will be pursued including the development of a transitional model of support for young people with a learning disability and different contracting methods for delivering services to people with a learning disability that do not rely on the vagaries of the Local Authorities financial position

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

**CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT *(continued)*

PERIOD FROM 1 APRIL 2009 TO 20 MARCH 2010

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.

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



Mrs P Bochenski
Trustee

**CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE**

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

PERIOD FROM 1 APRIL 2009 TO 20 MARCH 2010

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 1 APRIL 2009 TO 20 MARCH 2010

We have audited the financial statements of Cartref NI Limited for the period from 1 April 2009 to 20 March 2010 on pages 17 to 23, 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 17 to 18

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 12.

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
COMPANY LIMITED BY GUARANTEE**

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

PERIOD FROM 1 APRIL 2009 TO 20 MARCH 2010

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 20 March 2010 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



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

28/7/10

**CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE**

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

PERIOD FROM 1 APRIL 2009 TO 20 MARCH 2010

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds Period from 1 Apr 09 to 20 Mar 10 £	Total Funds Year to 31 Mar 09 £
Incoming resources					
Incoming resources from generating funds					
Voluntary income	2	—	8,458	8,458	—
Investment income	3	449	—	449	2,812
Incoming resources from charitable activities	4	2,027,409	—	2,027,409	2,024,683
Total incoming resources		<u>2,027,858</u>	<u>8,458</u>	<u>2,036,316</u>	<u>2,027,495</u>
Resources expended					
Charitable activities	5/6	(1,968,439)	(5,984)	(1,974,423)	(1,948,312)
Governance costs	7	(5,718)	—	(5,718)	(6,194)
Other resources expended	8	—	—	—	(30)
Total resources expended		<u>(1,974,157)</u>	<u>(5,984)</u>	<u>(1,980,141)</u>	<u>(1,954,536)</u>
Net incoming resources before transfers					
	9	53,701	2,474	56,175	72,959
Transfer between funds	10	2,474	(2,474)	—	—
Net income for the period		<u>56,175</u>	<u>—</u>	<u>56,175</u>	<u>72,959</u>
Reconciliation of funds					
Total funds brought forward		396,021	—	396,021	323,062
Total funds carried forward		<u>452,196</u>	<u>—</u>	<u>452,196</u>	<u>396,021</u>

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

20 MARCH 2010

	Note	20 Mar 10		31 Mar 09	
		£	£	£	£
Fixed assets					
Tangible assets	12		52,884		45,329
Current assets					
Debtors	13	201,748		216,811	
Cash at bank and in hand		355,828		184,555	
		557,576		401,366	
Creditors Amounts falling due within one year	14	(158,264)		(50,674)	
Net current assets			399,312		350,692
Total assets less current liabilities			452,196		396,021
Net assets			452,196		396,021
Funds					
Restricted income funds	16		-		-
Unrestricted income funds	17		452,196		396,021
Total funds			452,196		396,021

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 *20th July 10* and are signed on their behalf by

P. Bochenki

MRS P BOCHENSKI
Trustee

Company Registration Number 2591631

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 1 APRIL 2009 TO 20 MARCH 2010

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 1 APRIL 2009 TO 20 MARCH 2010

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

	Restricted Funds £	Total Funds 2010 £	Total Funds 2009 £
Grants receivable			
Training Grant	6,037	6,037	—
"React" Grant	2,421	2,421	—
	<u>8,458</u>	<u>8,458</u>	<u>—</u>

3. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2010 £	Total Funds 2009 £
Bank interest receivable	449	449	2,812
	<u>449</u>	<u>449</u>	<u>2,812</u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2010 £	Total Funds 2009 £
Income from the provision of domiciliary care	2,027,409	2,027,409	2,024,683
	<u>2,027,409</u>	<u>2,027,409</u>	<u>2,024,683</u>

**CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

PERIOD FROM 1 APRIL 2009 TO 20 MARCH 2010

5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2010	Total Funds 2009
	£	£	£	£
Provision of domiciliary care services	1,650,441	5,984	1,656,425	1,657,493
Support costs	317,998	—	317,998	290,819
	<u>1,968,439</u>	<u>5,984</u>	<u>1,974,423</u>	<u>1,948,312</u>

6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	Total Funds 2010	Total Funds 2009
	£	£	£	£
Provision of domiciliary care services	<u>1,656,425</u>	<u>317,998</u>	<u>1,974,423</u>	<u>1,948,312</u>

7. GOVERNANCE COSTS

	Unrestricted Funds	Total Funds 2010	Total Funds 2009
	£	£	£
Accountancy fees	1,272	1,272	2,302
Audit fees	2,857	2,857	2,898
Costs of meetings	405	405	—
Interest payable	—	—	36
Other financial costs	1,184	1,184	958
	<u>5,718</u>	<u>5,718</u>	<u>6,194</u>

8. OTHER RESOURCES EXPENDED

	Total Funds 2010	Total Funds 2009
	£	£
Provision for doubtful debts	<u>—</u>	<u>30</u>

**CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

PERIOD FROM 1 APRIL 2009 TO 20 MARCH 2010

9. NET INCOMING RESOURCES FOR THE PERIOD

This is stated after charging

	Period from 1 Apr 09 to 20 Mar 10	Year to 31 Mar 09
	£	£
Depreciation	5,154	1,661
Auditors' fees	<u>2,857</u>	<u>2,898</u>

During the year the Charity incurred costs of £16,262 (2009 - £9,561) 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 £31,512 (2009 - £14,957)

During the year payments made to trustees for fees or expenses amounted to £nil (2009 - £nil)

10. FUND TRANSFERS

The fund transfer arose as a result of training expenditure that was incurred last year which related to projects funded by a restricted training grant received during this year

11 STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	Period from 1 Apr 09 to 20 Mar 10	Year to 31 Mar 09
	£	£
Wages and salaries	1,733,186	1,699,238
Social security costs	<u>164,562</u>	<u>156,865</u>
	<u>1,897,748</u>	<u>1,856,103</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 1 Apr 09 to 20 Mar 10	Year to 31 Mar 09
	No	No
Charity Services	80	79
Number of administrative staff	1	1
Number of management staff	<u>8</u>	<u>6</u>
	<u>89</u>	<u>86</u>

No employee received remuneration of more than £60,000 during the period (2009 - Nil)

**CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

PERIOD FROM 1 APRIL 2009 TO 20 MARCH 2010

12. TANGIBLE FIXED ASSETS

	Land and buildings £	Other plant & machinery etc. £	Total £
Cost			
At 1 April 2009	45,917	51,459	97,376
Additions	—	12,710	12,710
At 20 March 2010	<u>45,917</u>	<u>64,169</u>	<u>110,086</u>
Depreciation			
At 1 April 2009	6,885	45,162	52,047
Charge for the period	460	4,695	5,155
At 20 March 2010	<u>7,345</u>	<u>49,857</u>	<u>57,202</u>
Net book value			
At 20 March 2010	<u>38,572</u>	<u>14,312</u>	<u>52,884</u>
At 31 March 2009	<u>39,032</u>	<u>6,297</u>	<u>45,329</u>

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

13. DEBTORS

	20 Mar 10 £	31 Mar 09 £
Trade debtors	175,327	194,226
Other debtors	24,770	20,238
Prepayments	1,651	2,347
	<u>201,748</u>	<u>216,811</u>

Shown within Other Debtors is an amount due after more than one year amounting to £23,889 (2009 £20,079)

14. CREDITORS: Amounts falling due within one year

	20 Mar 10 £	31 Mar 09 £
PAYE and social security	42,343	—
Net Wages	110,367	—
Other creditors	2,366	682
Accruals	3,188	49,992
	<u>158,264</u>	<u>50,674</u>

CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

PERIOD FROM 1 APRIL 2009 TO 20 MARCH 2010

15. COMMITMENTS UNDER OPERATING LEASES

At 20 March 2010 the charity had annual commitments under non-cancellable operating leases as set out below

	Assets other than Land and buildings	
	20 Mar 10	31 Mar 09
	£	£
Operating leases which expire		
Within 2 to 5 years	<u>1,200</u>	<u>1,200</u>

16. RESTRICTED INCOME FUNDS

	Incoming resources	Outgoing resources	Transfers	Balance at 20 Mar 2010
	£	£	£	£
Training Grant	6,037	(3,563)	(2,474)	—
React Grant	2,421	(2,421)	—	—
	<u>8,458</u>	<u>(5,984)</u>	<u>(2,474)</u>	<u>—</u>

Training Grant

The income received during the year amounted to £6,037 and is to fund 50% of the cost of any training in connection with the Workforce Development Programme

React Grant

The income received during the year amounted to £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

17. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2009	Incoming resources	Outgoing resources	Transfers	Balance at 20 Mar 2010
	£	£	£	£	£
General Funds	<u>396,021</u>	<u>2,027,858</u>	<u>(1,974,157)</u>	<u>2,474</u>	<u>452,196</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Net current assets	Total
	£	£	£
Unrestricted Income Funds	<u>52,884</u>	<u>399,312</u>	<u>452,196</u>
Total Funds	<u>52,884</u>	<u>399,312</u>	<u>452,196</u>

**CARTREF NI LIMITED
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

PERIOD FROM 1 APRIL 2009 TO 20 MARCH 2010

19 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 £4,969 (2009 £4,530), £36,853 (2009 £31,272) with Mr Ryder, and £41,247 (2009 £37,847) with Mrs Russell.

Mrs Patricia Bochenski had an outstanding balance of £624 (2009 £nil) at the year end, Mr Neil Ryder had an outstanding balance of £7,422 (2009 £2,620) at the year end, and Mrs Russell had an outstanding balance of £2,264 (2009 £nil) at the year end.

20. 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.