

COMPANY REGISTRATION NUMBER 02591631

**CARTREF NI LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**FINANCIAL STATEMENTS**  
**FOR**  
**21 MARCH 2015**

Charity Number 1071424

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

THURSDAY



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COMPANIES HOUSE

**CARTREF NI LIMITED  
COMPANY LIMITED BY GUARANTEE**

**FINANCIAL STATEMENTS**

**PERIOD FROM 23 MARCH 2014 TO 21 MARCH 2015**

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<b>CONTENTS</b>	<b>Page</b>
Members of the Board and Professional Advisers	<b>1</b>
Trustees Annual Report	<b>3</b>
Trustees' Responsibilities Statement	<b>12</b>
Independent Auditor's Report to the Members	<b>13</b>
Statement of Financial Activities (Incorporating the Income and Expenditure Account)	<b>15</b>
Balance Sheet	<b>16</b>
Notes to the Financial Statements	<b>17</b>

**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 (Died 15 May 2015) Mr. N. Ryder (Retired 30 May 2015) Mrs M. Russell Mr M I Roberts Mrs S A Taylor
<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

Nationwide  
P O Box 3  
5-11 St Georges Street  
Douglas  
Isle of Man  
IM99 1AS

**CARTREF NI LIMITED  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES ANNUAL REPORT**

**PERIOD FROM 23 MARCH 2014 TO 21 MARCH 2015**

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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 23 March 2014 to 21 March 2015.

**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

Mr. G. A. Dryhurst - Dodd passed away on 15 May 2015.

Mr. N. Ryder retired as a Trustee on 30 May 2015.

**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, Mark Ian Roberts and Sue Taylor.

**Organisational Structure**

Authority to ensure the appropriate day-to-day running of the organisation is devolved to Neil Ryder (Chief Executive Officer) and his Management Team (Tracy Peers, Derek Davies (Registered Manager), 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.

Two 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 23 MARCH 2014 TO 21 MARCH 2015**

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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**

At a Strategic level 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. It is expected that the Local Authorities will tender work over the next few years. However, it is now anticipated that this will entail tendering work where the LA is the in house provider rather than retendering existing projects that have already been tendered. 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.

On an operational level all projects undertaken require Risk Management Assessments which are carried out or reviewed by managers.

**CARTREF NI LIMITED  
COMPANY LIMITED BY GUARANTEE**

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

**PERIOD FROM 23 MARCH 2014 TO 21 MARCH 2015**

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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

**CARTREF NI LIMITED  
COMPANY LIMITED BY GUARANTEE**

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

**PERIOD FROM 23 MARCH 2014 TO 21 MARCH 2015**

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**Activities**

Cartref Ni currently operates in three Local authority areas, Denbighshire, Flintshire and Conwy.

We presently support 31 individuals; most of these people have a learning disability. Virtually all of the people we support live in supported living arrangements and hold individual tenancies. The people we support live in a wide range of differing situations, some live in single tenancy houses /bungalows, some other people live in shared living arrangements. We presently support people in 14 different houses and one individual in his family home. Supported living enables individuals to live a full and active life as true citizens of their local community.

Examples of outcomes that have been achieved are :

- One individual has secured paid employment with large national restaurant after being supported to attend induction training. The same person also increased significantly the distance he could travel independently and this has enabled his links with family to increase due to the fact he can now visit his family travelling independently a 40 mile trip.
- Two people were supported to grow from seed salad/veg that they both enjoyed as part of a healthy diet.
- Cartref Ni supported an individual through hospital admission to overcome significant health scare to continue to take calculated risks to ensure he enjoys life to the full including holidays abroad.
- One of the older people we support got her first car at 79! Her quality of life improved, staff responded to requests to visit places that were linked to her childhood
- One person we supported for many years passed away in March of this year after a long and brave battle against the debilitating effects of dementia. Her support team were committed to keeping her at home which they achieved by huge extra effort by staff and developing excellent partnership work with Health service colleagues.
- Another person has endured a challenging year as a consequence of her health issues. Cartref Ni staff have remained committed to providing her every opportunity to experience positive outcomes. We were successful in obtaining a specialised designed wheelchair and, change of car which has enabled her to once again go out and about when healthy to do so.
- In order to assist one man complete required dental treatment and obtain much needed blood test staff were involved in developing a strategy to complete both requirements together which resulted in a positive outcome.
- The internet has been implemented in two homes and looking to introduce the same to a third persons home, there is more scope to research activities, keep in touch with family and friends on social media, making videos of their activities to reflect and support wider communication and development and collating memory albums and emailing their achievements to the office to celebrate in the newsletter.
- Supported 2 gentlemen to have their say about their concerns about the delay in progression with their future home. They were supported to record their concerns and share them with social services who were forwarding them to the Welsh Assembly.
- In the process of supporting an individual to regain his confidence with using his push-bike following a serious accident last year. The Lesley Gurney grant was used to purchase a bike so that staff can cycle with him initially to build his confidence and re-familiarise himself with safe routes and cycle paths.
- Starting to introduce some technology assistance for one individual to help with increasing independence around meal preparation.



**CARTREF NI LIMITED  
COMPANY LIMITED BY GUARANTEE**

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

**PERIOD FROM 23 MARCH 2014 TO 21 MARCH 2015**

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**ACHIEVEMENTS AND PERFORMANCE**

Throughout this year we have been delighted at the levels of positive feedback in relation to the services we provide from a range of stakeholders including CSSIW, the families of the people we support, as well as the commissioners from each of the respective local authorities, but most importantly we have received positive feedback on many occasions from a number of individuals that we support.

There were formal inspections by CSSIW and Flintshire County Council along with a Contract Review by Denbighshire County Council all of which were extremely positive.

The social events that our managers facilitate have once again been a huge success with many of the people we support enjoying the activities as well as developing and maintaining friendships.

The quarterly newsletter that we produce and circulate, is still met with extremely positive comments from a range of people: many of the people we support and staff members look forward to receiving it as it gives stories of the lives of people and the activities they enjoy, family members have praised it as it provided good communication about the lives of their family members, care managers and commissioners have made pleasant comments regarding how they can see that the people we support are receiving 'positive outcomes in their lives'.

Cartref Ni's desire to ensure it provides a high quality person centred service has been underpinned by its commitment to training and developing its staff.

**Quality Assurance**

Cartref Ni strives to provide high quality services to the people it supports, we use a variety of routes to measure our success or not. These include. Regular individual and house meetings with the individuals we support to provide opportunities for them to communicate their feeling and wishes on the support they receive.

Topics are chosen to discuss in team meetings on a monthly basis to enhance knowledge on subject areas and further embed good practice and recognizing areas for development.

The family quality survey which has provided excellent feedback, enabling us to continue to develop best practice, will be continued into the future. The staff satisfaction survey and staff forum will be an ongoing feature of our quality assurance framework, offering staff members a voice in service improvement and the reviewing and development of policy.

We regularly receive positive feedback from the local authorities we work with and have received positive comments from CSSIW in a recent inspection in October 2014.

In the future we will be putting in place a more formalised and systematic Quality Assurance System. This will be one of the responsibilities of the role of Head of Operations that one of the existing managers has been successful in being appointed to.

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

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

**PERIOD FROM 23 MARCH 2014 TO 21 MARCH 2015**

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**Public Benefit**

Our activities in the financial year 2014/15 once again focused on continuing to develop the health, wellbeing and social opportunities to the people we support. We continued to operate and develop the coffee mornings which we offer to all the people we support. In addition to the coffee morning we also ran a number of daytime and evening events for the benefit of the people we support, this included BBQs and Art and craft sessions, these were greatly enjoyed by the people attending and they not only enjoyed and benefited from the actual activities but also from the opportunity to socialise and communicate with a wider group of people. Added benefit from the social events can be seen and heard from the staff teams who find them a useful forum for sharing experiences and ideas as well as being a peer support opportunity.

We were delighted to once again support the World's biggest coffee morning in aid of Macmillan Cancer, we have also supported a number of local charities, including hospitals and hospices through advertising our services in a number of different local publications.

We employ over 90 staff that benefit from good working terms and conditions and training and development opportunities. Over 65 % of our staff has attained a level 3 NVQ, which affords them not only personal development, but enhances their opportunities should they wish to take on other roles in other organizations.

Additional beneficiaries of the services we provide include families, friends and carers who have shown tremendous confidence in the service we deliver as evidenced in CSSIW inspection reports. Families are included as fully as possible in decisions relating to the people we support. We strive to enable the people we support, and/or family members to be active participants in the recruitment process for new staff and managers and we also invite family members to social events which not only provides a pleasant social event, but can be a form of family to family support.

**FINANCIAL REVIEW**

Cartref Ni continues to offer competitive terms and conditions of employment for its staff together with extensive training and development opportunities. The financial pressures that are being applied to Local authorities are continuing at an ever increasing rate. The local authorities that fund most of the support we provide are constantly seeking efficiencies from us as providers not only in the charges we make to them, but also in the amount of support hours being provided to individuals. They are seeking out ways of meeting the needs of individuals in what they see as more efficient and less cost ways, this drive for cost reduction is likely to continue from central government for at least the next few years.

Our financial position in respect of resources/cash in bank is very strong; however in 2016/17 we face the further implementation of the compulsory pension scheme as well as increased pressure for efficiencies, which we will need to account for in any long term financial spending.

**CARTREF NI LIMITED  
COMPANY LIMITED BY GUARANTEE**

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

**PERIOD FROM 23 MARCH 2014 TO 21 MARCH 2015**

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**RESERVES POLICY**

The trustees have agreed that Cartref Ni should aim to develop and maintain general unrestricted reserves at a minimum level which equates to three months operating salary costs (approximately £468,000) as at 21 March 2015). This would enable Cartref Ni to continue to operate in the event of fluctuations in income levels arising from either loss of projects or short term delays in funding. Free reserves accumulated in excess of the minimum can be used at the discretion of the trustees for the strategic development of Cartref Ni.

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.

The trustees have designated 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.

**CARTREF NI LIMITED  
COMPANY LIMITED BY GUARANTEE**

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

**PERIOD FROM 23 MARCH 2014 TO 21 MARCH 2015**

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**PLANS FOR FUTURE PERIODS**

Cartref Ni has always prided itself on delivering high quality services with well trained and motivated staff. This is still the view of families and commissioners of our services which is credit to all the staff involved.

There is however a recognition that organisations cannot stand still and Cartref Ni has to think about the future. Local Authorities will be looking at different models of service to enable them to make the savings they will be required to over the next few years. There are models of transition looking for people to need less support to live in their own home as they develop life skills. The people we support are getting older and their needs are changing. As people move on from the houses we support them in those houses may not be used or replaced in the same way. For these and other reasons Cartref Ni will need to look at options for the best way for the organisation to develop.

We will do this in conjunction with Trustees, staff, the people we support and their families and commissioners. We will also review how we operate as a Charity and see if there is anything that we feel we should do differently utilising our charitable status.

We already know that there is some significant change to come. Firstly with a new person moving in to one of the houses, also planning will take place for 7 people (6 of whom we already support) to move in to a newly refurbished block of self contained flats. This will be a very different for the people we support and their way of living but also for Cartref Ni and the staff providing support in a different way. Whilst the change won't happen until Summer of 2016 detailed planning has already started.

For reasons previously listed we will need to review whether there is anything different we should do with how we provide our services. However, this would always be with the clear requirement for highly trained staff, receiving good management supervision with a clear focus on working in a person centred way to improve outcomes for the people we support at the heart of what we do.

**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

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- each trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

**CARTREF NI LIMITED  
COMPANY LIMITED BY GUARANTEE**

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

**PERIOD FROM 23 MARCH 2014 TO 21 MARCH 2015**

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**SMALL COMPANY PROVISIONS**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Signed on behalf of the trustees

*M. P. Bochenski*

Mrs P Bochenski

Trustee

2 November 2015

**CARTREF NI LIMITED  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' RESPONSIBILITIES STATEMENT**

**PERIOD FROM 23 MARCH 2014 TO 21 MARCH 2015**

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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 charity and the income and expenditure of the charity 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**CARTREF NI LIMITED  
COMPANY LIMITED BY GUARANTEE**

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

**PERIOD FROM 23 MARCH 2014 TO 21 MARCH 2015**

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We have audited the financial statements of Cartref NI Limited for the period from 23 March 2014 to 21 March 2015 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 charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITOR**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of 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 charity'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 Trustees Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us, in the course of performing the audit. 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 21 March 2015 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; 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 23 MARCH 2014 TO 21 MARCH 2015**

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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 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 and take advantage of the small companies exemption from the requirement to prepare a strategic 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

3/11/15



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

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

**PERIOD FROM 23 MARCH 2014 TO 21 MARCH 2015**

	Note	Total Funds Period from 23 Mar 14 to 21 Mar 15 £	Total Funds Period from 24 Mar 13 to 22 Mar 14 £
<b>Incoming resources</b>			
Incoming resources from generating funds:			
Investment income	2	5,241	4,081
Incoming resources from charitable activities	3	<u>2,026,646</u>	<u>1,947,870</u>
<b>Total incoming resources</b>		<u>2,031,887</u>	<u>1,951,951</u>
<b>Resources expended</b>			
Charitable activities	4/5	(1,992,114)	(1,890,607)
Governance costs	6	<u>(5,828)</u>	<u>(6,769)</u>
<b>Total resources expended</b>		<u>(1,997,942)</u>	<u>(1,897,376)</u>
<b>Net incoming resources for the period/net income for the period</b>	7	33,945	54,575
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>675,014</u>	<u>620,438</u>
<b>Total funds carried forward</b>		<u>708,959</u>	<u>675,013</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**

**21 MARCH 2015**

	Note	21 Mar 15 £	£	22 Mar 14 £	£
<b>Fixed assets</b>					
Tangible assets	9	—	39,021		37,495
<b>Current assets</b>					
Debtors	10	239,235		225,679	
Cash at bank and in hand		600,991		572,279	
		840,226		797,958	
<b>Creditors: Amounts falling due within one year</b>	11	(170,288)		(160,440)	
<b>Net current assets</b>			669,938		637,518
<b>Total assets less current liabilities</b>			708,959		675,013
<b>Net assets</b>			708,959		675,013
<b>Funds</b>					
Unrestricted income funds	14		708,959		675,013
<b>Total funds</b>			708,959		675,013

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the trustees and authorised for issue on the 2 November 2015 and are signed on their behalf by:

*M. P. Bochenski*

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 23 MARCH 2014 TO 21 MARCH 2015**

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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 the Financial Reporting Standard for Smaller Entities (effective April 2008), and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

**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 23 MARCH 2014 TO 21 MARCH 2015**

**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. INVESTMENT INCOME**

	Unrestricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Bank interest receivable	5,241	5,241	4,081

**3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Income from the provision of domiciliary care	2,026,646	2,026,646	1,947,605
Lesley Gurney fund subscriptions	—	—	265
	<u>2,026,646</u>	<u>2,026,646</u>	<u>1,947,870</u>

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

	Unrestricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Provision of domiciliary care services	1,663,084	1,663,084	1,573,559
Support costs	329,030	329,030	317,048
	<u>1,992,114</u>	<u>1,992,114</u>	<u>1,890,607</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**

**PERIOD FROM 23 MARCH 2014 TO 21 MARCH 2015**

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

	Activities undertaken directly	Support costs	Total Funds 2015	Total Funds 2014
	£	£	£	£
Provision of domiciliary care services	<u>1,663,084</u>	<u>329,030</u>	<u>1,992,114</u>	<u>1,890,607</u>

**6. GOVERNANCE COSTS**

	Unrestricted Funds	Total Funds 2015	Total Funds 2014
	£	£	£
Accountancy fees	1,542	1,542	1,551
Audit fees	3,192	3,192	3,250
Costs of meetings	—	—	462
Other financial costs	<u>1,094</u>	<u>1,094</u>	<u>1,506</u>
	<u>5,828</u>	<u>5,828</u>	<u>6,769</u>

**7. NET INCOMING RESOURCES FOR THE PERIOD**

This is stated after charging:

	Period from 23 Mar 14 to 21 Mar 15	Period from 24 Mar 13 to 22 Mar 14
	£	£
Staff pension contributions	8,473	—
Depreciation	1,768	1,356
Auditors' fees	<u>3,192</u>	<u>3,250</u>

**8. STAFF COSTS AND EMOLUMENTS**

Total staff costs were as follows:

	Period from 23 Mar 14 to 21 Mar 15	Period from 24 Mar 13 to 22 Mar 14
	£	£
Wages and salaries	1,752,634	1,675,980
Social security costs	137,426	139,628
Other pension costs	<u>8,473</u>	<u>—</u>
	<u>1,898,533</u>	<u>1,815,608</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**

**PERIOD FROM 23 MARCH 2014 TO 21 MARCH 2015**

**8. STAFF COSTS AND EMOLUMENTS** *(continued)*

**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 23 Mar 14 to 21 Mar 15</b>	<b>Period from 24 Mar 13 to 22 Mar 14</b>
	<b>No</b>	<b>No</b>
Charity Services	86	82
Number of administrative staff	1	1
Number of management staff	8	8
	<u>95</u>	<u>91</u>

No employee received remuneration of more than £60,000 during the period (2014 - Nil).

**9. TANGIBLE FIXED ASSETS**

	<b>Land and buildings £</b>	<b>Other plant &amp; machinery etc. £</b>	<b>Total £</b>
<b>Cost</b>			
At 23 March 2014	45,917	67,375	113,292
Additions	—	3,295	3,295
<b>At 21 March 2015</b>	<u>45,917</u>	<u>70,670</u>	<u>116,587</u>
<b>Depreciation</b>			
At 23 March 2014	9,641	66,156	75,797
Charge for the period	458	1,311	1,769
<b>At 21 March 2015</b>	<u>10,099</u>	<u>67,467</u>	<u>77,566</u>
<b>Net book value</b>			
<b>At 21 March 2015</b>	<u>35,818</u>	<u>3,203</u>	<u>39,021</u>
At 22 March 2014	<u>36,276</u>	<u>1,219</u>	<u>37,495</u>

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

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

**NOTES TO THE FINANCIAL STATEMENTS**

**PERIOD FROM 23 MARCH 2014 TO 21 MARCH 2015**

**10. DEBTORS**

	<b>21 Mar 15</b>	<b>22 Mar 14</b>
	<b>£</b>	<b>£</b>
Trade debtors	134,535	30,719
Recoverable on Contracts	99,007	188,289
Other debtors	—	29
Prepayments	5,693	6,642
	<u>239,235</u>	<u>225,679</u>

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

	<b>21 Mar 15</b>	<b>22 Mar 14</b>
	<b>£</b>	<b>£</b>
PAYE and social security	29,069	30,882
Net Wages	118,102	110,017
Other creditors	1,891	215
Accruals	21,226	19,326
	<u>170,288</u>	<u>160,440</u>

Included in other creditors is a secured creditor amounting to £nil (2014 - £166).

**12. TRUSTEE REMUNERATION**

No trustee received any remuneration or expenses during the year.

**13. COMMITMENTS UNDER OPERATING LEASES**

At 21 March 2015 the charity had annual commitments under non-cancellable operating leases as set out below.

	<b>Assets other than Land and buildings</b>	
	<b>21 Mar 15</b>	<b>22 Mar 14</b>
	<b>£</b>	<b>£</b>
<b>Operating leases which expire:</b>		
Within 2 to 5 years	<u>1,032</u>	<u>1,032</u>

**CARTREF NI LIMITED  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**PERIOD FROM 23 MARCH 2014 TO 21 MARCH 2015**

**14. UNRESTRICTED INCOME FUNDS**

	Balance at 23 Mar 14 £	Incoming resources £	Outgoing resources £	Balance at 21 Mar 15 £
The Lesley Gurney Key Outcome Fund	84,953	—	(1,386)	83,567
Building Reserve	50,000	—	—	50,000
General Funds	540,061	2,031,887	(1,996,556)	575,392
	<u>675,014</u>	<u>2,031,887</u>	<u>(1,997,942)</u>	<u>708,959</u>

**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.

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

	Tangible fixed assets £	Net current assets £	Total £
Unrestricted Income Funds	<u>39,021</u>	<u>673,227</u>	<u>712,248</u>
Total Funds	<u>39,021</u>	<u>673,227</u>	<u>712,248</u>



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

**NOTES TO THE FINANCIAL STATEMENTS**

**PERIOD FROM 23 MARCH 2014 TO 21 MARCH 2015**

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**16. 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 £6,417 (2014 - £5,885), £36,006 (2014 - £36,160) with Mr Ryder, and £41,125 (2014 - £39,219) with Mrs Russell.

Mrs Patricia Bochenski had an outstanding balance of £273 (2014 - £727) at the year end, Mr Neil Ryder had an outstanding balance of £2,064 (2014 - £5,504) at the year end, and Mrs Russell had an outstanding balance of £728 (2014 - £6,123) at the year end.

**17. 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.