

REGISTERED COMPANY NUMBER: 03061079 (England and Wales)
REGISTERED CHARITY NUMBER: 1047945

**REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 5 APRIL 2013
FOR**

CYSWLLT CONTACT LIMITED

FRIDAY



A76 *A2NMAMQW* 20/12/2013 #390
COMPANIES HOUSE

O'Brien & Partners
Chartered Accountants
& Statutory Auditors
Highdale House
7 Centre Court, Main Avenue
Treforest Ind Est
Pontypridd
CF37 5YR

CYSWLLT CONTACT LIMITED
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for the Year Ended 5 April 2013

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CYSWLLT CONTACT LIMITED

REPORT OF THE TRUSTEES for the Year Ended 5 April 2013

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 5 April 2013. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03061079 (England and Wales)

Registered Charity number
1047945

Registered office
23 - 27
North Parade
Aberystwyth
Credigion
SY23 2JN

Trustees
W M Crockett
A Kenny
A Williams
D Isenburg
Miss S Jones-Davies
Professor A H Clark
D Lucas

Company Secretary
W M Crockett

Auditors
O'Brien & Partners
Chartered Accountants
& Statutory Auditors
Highdale House
7 Centre Court, Main Avenue
Treforest Ind Est
Pontypridd
CF37 5YR

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

CYSWLLT CONTACT LIMITED

REPORT OF THE TRUSTEES for the Year Ended 5 April 2013

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity is constituted as a Company limited by guarantee, and is governed by memorandum and articles of association

The trustees, who are also the directors, meet every two months. The trustees of the charity also comprise its membership. Trustees are appointed by the existing board at each annual general meeting, being proposed by members. One third of the trustees retire by rotation at each annual general meeting (AGM). When a trustee resigns they also resign as a member. The trustees, who served during the year and up to the date of this report, are as stated on the information page.

Trustee vacancies and additional appointments may be made by the trustees, such trustees holding office only until the next following AGM.

Day-to-day management of the charity is delegated to the Director, and the management team, who attend and present to the trustees at the bi-monthly meetings.

The principal activities of the charity are to

- 1 Advise and assist persons with alcohol or drug related problems, or connected personal problems associated in overcoming those problems
- 2 Assist the families and dependents of such persons
- 3 Advance the education of the general public with regard to the misuse of drugs, alcohol and other substances

Public benefit

Our main activities and who we try and help are explained below. All our charitable activities focus on the prevention and treatment of addiction and are undertaken to further our charitable purposes for the public benefit. The trustees have had regard to Charity Commission guidance on public benefit, we endeavour to meet the needs of largely rural communities here in Wales and provide services covering the Dyfed Powys region.

CYSWLLT CONTACT LIMITED

REPORT OF THE TRUSTEES for the Year Ended 5 April 2013

OBJECTIVES AND ACTIVITIES

Staff Developments

Over the year Cyswllt Contact lost six members of staff all of whom played a large part in the organisation and are sadly missed These were

Nicky Webb (Director)
Jessica Edmunds (Lead Support Worker)
Hope Marshall (Counsellor)
Neil Waller (Ceredigion Peer Mentor Co-ordinator)
Tony Fitzmartin (Pembrokeshire Senior Mentor)
Lisa Rees (Pembrokeshire Senior Mentor)

Cyswllt Contact would like to thank all of these staff members for their hard work and contribution towards the cause we serve

We also welcomed five new members to our team who are already playing vital roles in delivering the services we pride ourselves on These are

Joy Coughlan (Ceredigion Senior Mentor)
Emma Esney (Carmarthenshire Team Leader)
Gareth Ladd (Carmarthenshire Senior Mentor)
Wayne Gravell (Carmarthenshire Senior Mentor)
Zoe Griffiths (Carmarthenshire Senior Mentor)

Cyswllt Contact Services

The services delivered by Cyswllt Contact during 12/13 were

Ceredigion Drugs Intervention Programme (ending May 2012)
Young People Counselling and Diversionary Activities (ending December 2012)
Adult Drug and Alcohol Structured Counselling
Adult Drug and Alcohol Community Rehabilitation and Aftercare
Adult Drug and Alcohol Floating Support
Adult Drug and Alcohol Awareness Programme
Peer Mentoring Wales Dyfed and Powys
Ceredigion Community Outreach for Drugs and Alcohol (ended March 2013)
Substance Misuse Drop-in Centres (Aberystwyth and Cardigan)
Eating Disorders Recovery Programme

CYSWLLT CONTACT LIMITED

REPORT OF THE TRUSTEES for the Year Ended 5 April 2013

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Peer Mentoring Wales

Peer Mentoring Wales, funded by the European Social fund, and sponsored by the Welsh Government, continues to be the biggest project on Cyswllt Contacts books. During 12/13 the service expanded in Powys, with additional funding granted for a second team, and Cyswllt Contact developed the team operating in Carmarthenshire. Cyswllt Contact currently delivers the project across four counties with five locality teams working out of seven centres.

During the years of the peer mentoring project, it has become very apparent that peer mentoring offers people leaving drug and alcohol treatment interventions a structured aftercare which in turn can support a sustainable recovery. Below is an example where a service user moved on from a time of crisis to new opportunities.

"When I finally escaped a violent abusive relationship 3 years ago, I found it difficult to adapt as a single mum of 2. I turned to alcohol as a way to help me forget about the abuse I had went through. As a result I lost my job, friends, driving license and worse of all Social Services got involved and decided it was best for my children to live with their father. I still thought the answer was at the end of a bottle of wine. I was in denial and pushed those who wanted to help me away."

"It was only after several hospital visits due to fits and my family doctor telling me "if you keep drinking, I don't think you will be here next year" So I plucked up the courage and came clean with my key worker and a few weeks later I went for a detox."

"I joined the Peer Mentoring Training which opened my eyes and realised that I could help others in similar circumstances as I was in. Thanks to those involved in my recovery, I have completed courses, gained qualifications and certificates and now have the confidence to get on with my life in the same way as we all deserve."

During 12/13, across Dyfed and Powys, Cyswllt Contact received 600 referrals, registered 451 of these into the project and delivered 400 Agored Cymru quality assured lifelong learning units and over 300 positive outcomes (completed a course, attended a job interview and entered volunteering).

Cyswllt Contact would like to thank its partner in Powys, Kaleidoscope, who kindly donate premises for the project to operate from. This partnership has enabled the project to become embedded into the local drug and alcohol treatment system and to continue to achieve outstanding results.

Floating Support Project

Supporting People continue to fund and enable us to provide high quality support services which allow individuals access to housing, advice and information on benefits and debt management as well as encouraging motivation towards positive change. This project supports an ongoing caseload of 32 people.

Eating Disorder Recovery Programme

Cyswllt Contact had previously secured funding offering one to one counselling to eating disorder sufferers. During this time, utilising prior knowledge and resources, a psycho educational group with a therapeutic aspect was developed with the aim of treating people across the entire spectrum of different eating disorders. The group had completed its first complete cycle in June 2012 and one of the needs identified by those who took part in this new programme was a need to offer help and support to the loved ones of those affected by an eating disorder. As the funding secured was only for a pilot to evidence the need of an eating disorder programme in Ceredigion, Cyswllt Contact applied to Comic Relief via the Community Foundation for additional funding for two years.

The new funding has enabled Cyswllt Contact to continue developing the original programme for reducing harm and providing timely, sustainable recovery from eating disorders, and also to develop a second group programme to support the families and loved ones of those suffering from an eating disorder.

Feedback on the programme to date has been positive with 100% of service users agreeing or strongly agreeing

- They have a better understanding of the consequences of an eating disorder
- They are aware of the physical, emotional and psychological effects of their relationship with food
- They are aware of the effects of their eating disorder on their family
- They are more satisfied with their relationship with food

CYSWLLT CONTACT LIMITED

REPORT OF THE TRUSTEES for the Year Ended 5 April 2013

ACHIEVEMENT AND PERFORMANCE

Charitable activities

- They are less likely to engage in under/overeating/bingeing/purging/abusing laxatives

100% of attendees said they would recommend the programme to others

100% of attendees rated the programme as either very good or excellent

100% attendees reported that there had been no negative outcomes from attending the programme

Service user comments include

"I was able to meet and talk with another person who has an eating disorder and compare and exchange feelings and information I had never talked to another eating disorder sufferer before I was able to ascertain that bad feelings can pass all by themselves- I don't need food to deal with them "

"While attending the group I completely stopped under or overeating That hasn't happened in years and I was able to talk to people who have the same problems "

"I started not to beat myself up after periods of being unwell and acknowledging the emotions I experience "

Following a set-up period this programme received 20 referrals, mostly from General Practitioners, of which 11 people engaged in the programme with 9 competing the groups and one to one counselling

The Ceredigion Community Outreach Project for Drugs and Alcohol

With funding from Community Action Against Crime Cyswllt Contact employed two Community Outreach Workers during the year 2012/13

These posts worked within Ceredigion to engage with the most isolated of drug and alcohol mis-users giving them advice and information about the substance misuse services available, about the referral and assessment process, and doing on the spot assessments for those who wished to engage There were a total of 35 referrals into the substance misuse treatment framework

The Community Outreach Workers delivered the service over 6 days per week, holding advice and information sessions at a wide range of referrals sources to ensure that individuals who may not otherwise have received information did so These sessions took place at the colleges and universities, at the magistrates court, at GPs, at Job Centre Plus centres and at voluntary sector organisations The Accident & Emergency ward at Bronglais Hospital was accessed every Saturday morning

As well as outreaching into the community to seek referrals into the substance misuse treatment framework, workers delivered awareness raising sessions to the local community There were a total of 197 people who attended a drug and alcohol awareness session

Unfortunately the funding came to an end in March 2013 Realising that outreach is an important part of promoting drug and alcohol services, Cyswllt Contact made a successful bid to the Wales Council for Voluntary Action Engagement Gateway Project and was fortunate to be awarded a grant to deliver an outreach project across the whole of Dyfed This project continues until June 2014

Drug and Alcohol Treatment Services

Cyswllt Contact is funded by the Welsh Government Substance Misuse Action Fund to deliver harm reduction interventions for drugs and alcohol for adult service users in Ceredigion Cyswllt Contact services compliment each other and in turn compliment the services delivered by the other members of the Ceredigion Drug and Alcohol Partnership, Prism, West Wales Substance Misuse Service, Helping Groups to Grow and Ceredigion County Council Substance Misuse Team During the past year there has been increased joint working between all of these agencies resulting in a Memorandum of Understanding, information sharing agreements and greater opportunities for service users to get quick and easy access to the service that they need

Service user comments on Cyswllt Contact drug and alcohol services include

CYSWLLT CONTACT LIMITED

REPORT OF THE TRUSTEES for the Year Ended 5 April 2013

ACHIEVEMENT AND PERFORMANCE

Charitable activities

"Everyone made me feel very welcome, I feel more grounded, stable and confident, I have a purpose in life which I had never had before, my family life is much better "

"I realised my behaviour was getting me nowhere; this (Community Rehab) programme has become for me a very practical and down to earth way of living, thanks to you I now look forward to getting to grips with life "

During the year 12/13 there were 253 referrals to Cyswllt Contact adult drug and alcohol treatment services 150 of these were primarily alcohol users (59%) and 69 were primarily drug users (41%) 219 people (86%) were assessed and 188 (86%) successfully completed a treatment intervention Cyswllt Contact continued to do well against the Welsh Government Performance Indicators with all KPI's within the acceptable criteria of 90% or above We achieved waiting times of not more than 20 working days between referral and treatment, waiting times of not more than 10 working days between referral and assessment and not more than 10 working days between assessment and treatment

FINANCIAL REVIEW

Reserves policy

The charity seeks to set aside out of its unrestricted funds sufficient to cover immediate staff costs (notice and redundancy), and the average amount of central running costs for one-month period, should it face and unexpected shortfall in funding The targeted reserve is currently £91,748 At the end of the financial year unrestricted funds stood at £60,102 There has been a drop in reserves and the charity will be working to improve this situation during the coming years Should there be a reduction in projects then the targeted reserves will be reduced in order to reflect this An additional account has been made available to hold reserves separately and easily identifiable from other funds

Financial position

Cyswllt Contact has long term contracts in relation to its core activities that provide us with confidence that the charity is sustainable in the short to medium term future The charity continues to work on developing projects and on diversifying its funding streams as part of a proactive managed approach Current funding streams include local authorities, the Welsh Government and private trusts During the past six months Cyswllt Contact has successfully bid for WCVA Engagement monies to continue the community outreach activities and to support people towards employment Cyswllt Contact continues to be a member of Drug and Alcohol Charities Wales (DACW) developing national projects to attract funding

Cyswllt Contact has decided to outsource its financial services for 13/14 to a new company formed by Drugaid and the Kaleidoscope Project, this company, Collage, will run payroll, provide a book keeping service, manage accounts and provide cashflow and financial management reports

The end of the Peer Mentoring Wales contracts in September 2013 have been identified as a financial risk to the charity and we will be working closely with the Welsh Government sponsor and other stakeholders to reduce these risks and to endeavour to continue funded peer mentoring past this date

Policies and Financial management

- The trustees are empowered by the Articles of Association to invest the funds of the Charity as they see fit Any funds not required for immediate expenditure are placed in a separate bank account until required
- The trustees confirm that they have identified major risks to which the charity is exposed and have established systems to mitigate these risks
- All policies and procedures are annually reviewed to ensure they meet the needs of the charity

CYSWLLT CONTACT LIMITED

REPORT OF THE TRUSTEES for the Year Ended 5 April 2013

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Cyswllt Contact Limited for the purposes of company law) are responsible for preparing the Report of the Trustees 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charity SORP,
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 auditors are unaware, and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The O'Brien & Partners were appointed on 19 July 2013 upon the resignation of the previous auditors, Morgan Griffiths LLP. O'Brien & Partners will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD



W M Crockett - Secretary

Date 17/12/13

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF CYSWLLT CONTACT LIMITED

We have audited the financial statements of Cyswllt Contact Limited for the year ended 5 April 2013 on pages ten to eighteen. 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 charitable company's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's trustees 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 Statement of Trustees Responsibilities set out on page seven, 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.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act.

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 Report of the Trustees 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 5 April 2013 and of its incoming resources and application of resources, including its income and expenditure, for the year 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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
CYSWLLT CONTACT LIMITED**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements, or
- the charitable company has not kept adequate accounting records, or
- the financial statements are not in agreement with the accounting records and returns, or
- we have not received all the information and explanations we require for our audit

O'Brien & Partners.

O'Brien & Partners
Chartered Accountants
& Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Highdale House
7 Centre Court, Main Avenue
Treforest Ind Est
Pontypridd
CF37 5YR

Date *19 December 2013*

CYSWLLT CONTACT LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 5 April 2013

	Notes	Unrestricted funds £	Restricted funds £	5 4 13 Total funds £	5 4 12 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	24,514	95,903	120,417	161,954
Activities for generating funds	3	-	-	-	567,090
Investment income	4	67	-	67	113
Incoming resources from charitable activities					
Grants and contracts with public bodies	5	225,059	363,370	588,429	655,413
Training and services provided		-	-	-	618
Other incoming resources		2,098	-	2,098	980
Total incoming resources		<u>251,738</u>	<u>459,273</u>	<u>711,011</u>	<u>1,386,168</u>
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income	6	14,069	-	14,069	9,985
Charitable activities					
Grants and contracts with public bodies	7	318,166	420,556	738,722	755,647
Governance costs	9	13,005	5,422	18,427	15,512
Total resources expended		<u>345,240</u>	<u>425,978</u>	<u>771,218</u>	<u>781,144</u>
NET INCOMING/(OUTGOING) RESOURCES					
		(93,502)	33,295	(60,207)	605,024
RECONCILIATION OF FUNDS					
Total funds brought forward		194,593	852,227	1,046,820	441,796
TOTAL FUNDS CARRIED FORWARD		<u>101,091</u>	<u>885,522</u>	<u>986,613</u>	<u>1,046,820</u>

The notes form part of these financial statements

(REGISTERED NUMBER: 03061079)

CYSWLLT CONTACT LIMITED

BALANCE SHEET
At 5 April 2013

	Notes	Unrestricted funds £	Restricted funds £	5 4 13 Total funds £	5 4 12 Total funds £
FIXED ASSETS					
Tangible assets	13	17,660	832,322	849,982	890,297
CURRENT ASSETS					
Debtors	14	8,779	533,174	541,953	591,154
Cash at bank		116,323	-	116,323	188,739
		<u>125,102</u>	<u>533,174</u>	<u>658,276</u>	<u>779,893</u>
CREDITORS					
Amounts falling due within one year	15	(41,671)	(479,974)	(521,645)	(623,370)
NET CURRENT ASSETS		<u>83,431</u>	<u>53,200</u>	<u>136,631</u>	<u>156,523</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>101,091</u>	<u>885,522</u>	<u>986,613</u>	<u>1,046,820</u>
NET ASSETS		<u>101,091</u>	<u>885,522</u>	<u>986,613</u>	<u>1,046,820</u>
FUNDS	17				
Unrestricted funds				101,091	194,593
Restricted funds				<u>885,522</u>	<u>852,227</u>
TOTAL FUNDS				<u>986,613</u>	<u>1,046,820</u>

The notes form part of these financial statements

(REGISTERED NUMBER: 03061079)

CYSWLLT CONTACT LIMITED

BALANCE SHEET - CONTINUED

At 5 April 2013

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2013

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements


The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company

These financial statements have been audited under the requirements of Section 144 of the Charities Act 2011

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

The financial statements were approved by the Board of Trustees on 17 12 13 and were signed on its behalf by


W M Crockett -Trustee

The notes form part of these financial statements

CYSWLLT CONTACT LIMITED

Notes to the Financial Statements for the Year Ended 5 April 2013

1 ACCOUNTING POLICIES

Accounting convention

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), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income

Voluntary income is received by way of grants, including grants for the purchase of fixed assets, donations and gifts and is included in full in the statement of financial activities when receivable. Grants provided for use in a specific period are recognised in that period. Other grants are recognised when the charity becomes unconditionally entitled to grant

Donated services and facilities are included at the value of the charity where this can be quantified. The value of training time provided to clients by other agencies is quantified on the basis of teaching hours provided. The value of services provided by volunteers has not been included

The charity commissions certain services from other agencies on behalf of its clients. Where these services are funded by a third party and paid in cash by the third party directly to the commissioned agency, the value of these services are not included in the charity's accounts

Income raised to fund the budgeted expenditure of future periods is treated as deferred income in the current period

Income from investments is included in the year in which it is receivable

Resources expended

Expenditure is recognised on an accruals 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

Costs of generating funds comprise the costs associated with attracting voluntary income

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 and those costs of an indirect nature necessary to support them

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resources. Costs relating to a particular activity are allocated directly. Support costs are apportioned on an appropriate basis as described in Note 8

Where the administrative burden of identifying particular support costs to be charged to a restricted fund is too onerous then these are charged in total to the restricted fund

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Land and buildings	- 2% on cost
Plant and machinery etc	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities

CYSWLLT CONTACT LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 5 April 2013

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate

2. VOLUNTARY INCOME

	5 4 13	5 4 12
	£	£
Donations	1,764	1,486
Grants receivable - government	95,903	130,718
Grants from trusts and businesses	22,750	24,750
Intangible income - use of Kaleidoscope premises	-	5,000
	<u>120,417</u>	<u>161,954</u>

3. ACTIVITIES FOR GENERATING FUNDS

	5 4 13	5 4 12
	£	£
Exceptional items	-	567,090
	<u>-</u>	<u>567,090</u>

4. INVESTMENT INCOME

	5 4 13	5 4 12
	£	£
Bank interest receivable	67	113
	<u>67</u>	<u>113</u>

CYSWLLT CONTACT LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 5 April 2013

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

		5 4 13	5 4 12
	Activity	£	£
Supporting people	Grants and contracts with public bodies	106,368	106,368
DIP	Grants and contracts with public bodies	10,244	61,462
Ceredigion SMAF	Grants and contracts with public bodies	100,947	114,301
Pembrokeshire SMAF	Grants and contracts with public bodies	-	12,000
Powys SMAF	Grants and contracts with public bodies	20,000	20,000
CCC for WAG	Grants and contracts with public bodies	-	3,050
WCVA Local Mental Health Scheme	Grants and contracts with public bodies	6,624	6,432
CCC Social Services	Grants and contracts with public bodies	12,459	12,310
Home Office	Grants and contracts with public bodies	43,914	13,478
ESF Lot 3 Dyfed	Grants and contracts with public bodies	211,074	262,057
ESF Lot 8 Powys	Grants and contracts with public bodies	69,299	43,955
Comic Relief	Grants and contracts with public bodies	7,500	-
Training	Training and services provided	-	618
		<u>588,429</u>	<u>656,031</u>

6. COSTS OF GENERATING VOLUNTARY INCOME

	5 4 13	5 4 12
	£	£
Staff costs	7,229	7,251
Telephone	561	164
Support staff travel	1,532	345
Premises rent and utilities	1,235	854
Equipment repairs	649	323
Office expenses	272	185
Computer costs	405	549
Depreciation	2,186	314
	<u>14,069</u>	<u>9,985</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 8)	Totals
	£	£	£
Grants and contracts with public bodies	<u>457,850</u>	<u>280,872</u>	<u>738,722</u>

8. SUPPORT COSTS

	Management £
Grants and contracts with public bodies	<u>280,872</u>

CYSWLLT CONTACT LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 5 April 2013

9. GOVERNANCE COSTS

	5 4 13	5 4 12
	£	£
Staff costs	8,677	6,042
Accountancy	3,493	3,327
Audit	3,528	3,360
Support staff - other	550	345
Premises costs	494	854
Equipment repairs	259	323
Support - telephone	224	164
Office expenses	162	185
Computer costs	109	549
Other governance costs	56	49
Depreciation	875	314
	<u>18,427</u>	<u>15,512</u>

10. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting)

	5 4 13	5 4 12
	£	£
Depreciation - owned assets	43,734	15,695
Deficit on disposal of fixed asset	<u>-</u>	<u>13</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2013 nor for the year ended 5 April 2012

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2013 nor for the year ended 5 April 2012

12. STAFF COSTS

	5 4 13	5 4 12
	£	£
Wages and salaries	407,509	381,051
Social security costs	31,970	31,762
Other pension costs	23,072	18,536
	<u>462,551</u>	<u>431,349</u>

The average monthly number of employees during the year was as follows

	5 4 13	5 4 12
Chief executive	1	1
Programme activities	15	13
Administration and support	5	3
	<u>21</u>	<u>17</u>

CYSWLLT CONTACT LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 5 April 2013

13. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 6 April 2012	849,308	105,268	954,576
Additions	-	3,419	3,419
At 5 April 2013	<u>849,308</u>	<u>108,687</u>	<u>957,995</u>
DEPRECIATION			
At 6 April 2012	-	64,279	64,279
Charge for year	16,986	26,748	43,734
At 5 April 2013	<u>16,986</u>	<u>91,027</u>	<u>108,013</u>
NET BOOK VALUE			
At 5 April 2013	<u>832,322</u>	<u>17,660</u>	<u>849,982</u>
At 5 April 2012	<u>849,308</u>	<u>40,989</u>	<u>890,297</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5 4 13 £	5 4 12 £
Trade debtors	5,232	14,526
Other debtors	<u>536,721</u>	<u>576,628</u>
	<u>541,953</u>	<u>591,154</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5 4 13 £	5 4 12 £
Bank loans and overdrafts	109,171	-
Trade creditors	33,207	118,172
Taxation and social security	16,477	29,668
Other creditors	<u>362,790</u>	<u>475,530</u>
	<u>521,645</u>	<u>623,370</u>

16. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year

	5 4 13 £	5 4 12 £
Expiring		
Between one and five years	<u>7,990</u>	<u>7,990</u>

CYSWLLT CONTACT LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 5 April 2013

17. MOVEMENT IN FUNDS

	At 6 4 12 £	Net movement in funds £	At 5 4 13 £
Unrestricted funds			
General fund	153,604	(93,502)	60,102
Fixed Asset Reserve	40,989	-	40,989
	<u>194,593</u>	<u>(93,502)</u>	<u>101,091</u>
Restricted funds			
Restricted	852,227	33,295	885,522
	<u>852,227</u>	<u>33,295</u>	<u>885,522</u>
TOTAL FUNDS	<u>1,046,820</u>	<u>(60,207)</u>	<u>986,613</u>

Net movement in funds, included in the above are as follows

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	251,738	(345,240)	(93,502)
Restricted funds			
Restricted	459,273	(425,978)	33,295
	<u>459,273</u>	<u>(425,978)</u>	<u>33,295</u>
TOTAL FUNDS	<u>711,011</u>	<u>(771,218)</u>	<u>(60,207)</u>