GWASANAETH ADFOCATIAETH A CHYNGHORI GOGLEDD CYMRU'

England & Wales · Charity number 1060826

Details

Other names	NORTH WALES ADVICE AND ADVOCACY ASSOCIATION
Status	Registered
Legal form	Charitable company
Company number	03308387
Registered	1997-02-19
Register	View on the Charity Commission register

Contact

Address	13a LLys Onnen Parc Menai Bangor Gwynedd LL57 4DF
Phone	01248670852
Email	enquiry@nwaaa.co.uk
Website	www.nwaaa.cymru

Activities

Objects: TO PROMOTE THE RELIEF OF ALL PEOPLE WITH A MENTAL DISABILITY WITHIN THE COUNTIES OF ANGLESEY, GWYNEDD, DENBIGHSHIRE AND FLINTSHIRE AND THE COUNTY BOROUGHS OF CONWY AND WREXHAM AND TO ASSIST THOSE PERSONS TO OVERCOME THE DISABILITIES ATTENDANT UPON THE HANDICAP BY THE PROVISION OF A SERVICE CALCULATED TO ASSIST THEM TO OBTAIN THEIR FULL RIGHTS AND PRIVILEGES AS CITIZENS AND TO LIVE AS INDEPENDENTLY AND AS NORMALLY AS POSSIBLE

Activities: To promote and provide advice and advocacy for people dacing disadvantage through disability, illness, age or social exclusion, who live, in particular but not exclusively, in North Wales.

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Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** COUNTIES OF ANGLESEY, GWYNEDD, DENBIGHSHIRE, FLINTSHIRE AND COUNTY BOROUGHS OF CONWY AND WREXHAM
- Conwy
- Denbighshire
- Flintshire
- Gwynedd
- Isle Of Anglesey
- Liverpool City
- Staffordshire
- Wigan
- Wirral
- Wrexham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£371,245	£370,017	-	-
2024-03-31	£468,671	£409,580	-	-
2023-03-31	£411,945	£354,661	-	-
2022-03-31	£452,287	£392,438	-	-
2021-03-31	£471,073	£384,673	-	-

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Trustees

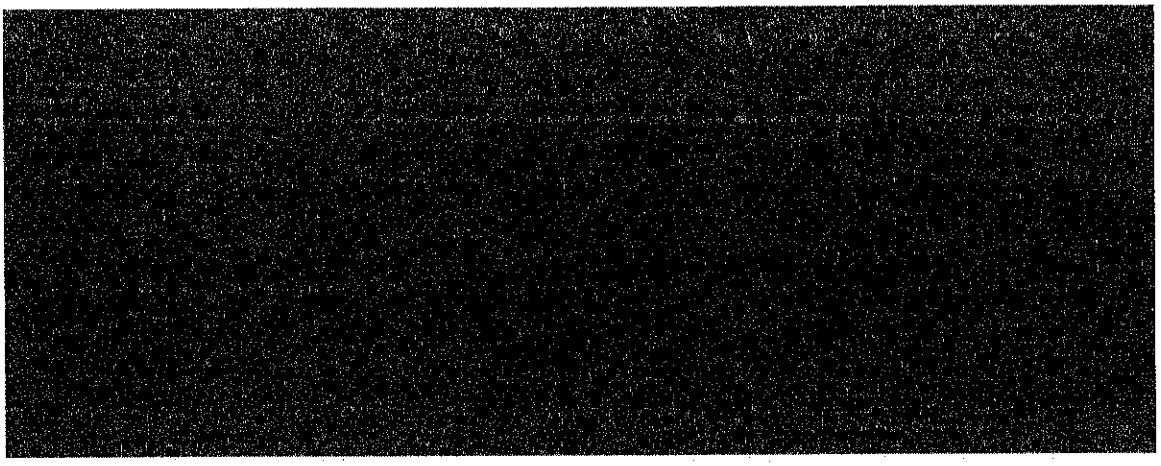
Name	Role	Appointed
EMLYN PENANT THOMAS	Chair	
BETTY HELENA WILLIAMS		2015-09-01
Deborah Tebbutt		2020-10-21
JENNY ROSE BASA		2024-11-01
Michael HART		2024-11-01

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GWASANAETH ADFOCATIAETH A CHYNGHORI GOGLEDD CYMRU'

England & Wales - Charity number 1060826

Accounts



Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru North Wales Advice and Advocacy Association

Annual Report

Report and Financial Statements for Financial Year 2024-25

Annual Report of the Trustees the Year Ending 31st March 2025

Chair Foreword

As detailed in the Executive Summary and reflected in the accounts, the Association has entered a new phase of delivery over the past year. A reduced service portfolio has inevitably affected our financial position, with project income falling largely due to loss of contracts last year in Wrexham, Flintshire and Denbighshire which has fed through into this year. The organisation has mitigated some of this contraction through operational efficiencies and the development of alternative income streams, including health-funded community advocacy and payroll support services, though these have not fully replaced previous income. Trustees have reviewed the reserves policy to ensure adequate provision for staffing liabilities, long-term commitments, and contingency planning. Overall assets increased slightly, with no restricted funds held at year end, and Trustees confirm that NWAAA remains a going concern. We are, however, clear-eyed about the environment in which we operate and are planning proactively to respond to the risks and challenges outlined in this report.

Alongside these pressures, there is much to recognise and celebrate. Over the year, NWAAA supported almost 500 individuals across our statutory and community projects. We have also strengthened how we evidence and communicate the value of advocacy by publishing our first annual Impact Report. This is not the end of that journey but the start of a continuing programme of improvement, ensuring we can demonstrate the difference advocacy makes to people's lives and the preventative value it brings to public services.

Securing sustained and diversified funding remains critical to our long-term stability. Trustees will continue to focus on income diversification, partnership working, and strategic preparedness for future commissioning models, while always protecting the independence that underpins effective advocacy. We still remain of the view that the commissioning model of three-year contracts, even where extensions are available is inadequate for the Advocacy sector as it is today. The expectations placed on Advocacy in terms of the expertise services now require, coupled with the expectation of Advocates achieving their qualification and other training required for the role is becoming increasingly difficult in a three-year project window. Advocacy is increasingly professionalised but whether that development is reflected in a clear career structure, providing certainty and progression, is debatable.

I want to thank my fellow Trustees for their commitment and expertise, and in particular welcome Michael Hart and Jenny Rose Basa to the Board. I also extend sincere thanks to our staff, whose professionalism and dedication deliver real outcomes for the people we support. We said farewell this year to Rebecca Roberts and Danny Garrod and wish them well; and we welcome Emma Logan, who is already proving to be a capable and effective advocate.

Finally, we are grateful to our commissioners and funders for enabling this work, and to families, carers, and partner agencies—including care providers and third sector organisations—who support referrals and help us reach those who need independent advocacy most.

Diolch
E.P Thomas
Chair NWAAA

Executive Summary

Over the last year the service has undergone a period of significant adaptation. Reductions in funding and geographical spread have altered the organisational picture; however, while our footprint has contracted, we have concentrated resources on the areas where we remain commissioned to ensure the continued delivery of high-quality advocacy. Our key contracts are now based in Gwynedd and Anglesey, and our work is therefore focused on residents of those counties and individuals placed out of county by those authorities.

During 2024–25 NWAAA delivered a portfolio of statutory and non-statutory advocacy and support services, with several clear successes. The core Independent Professional Advocacy (IPA) service for Gwynedd and Anglesey supported 178 individuals through assessment, planning, and review of social care services. The Paid Relevant Persons Representative (RPR) service supported 147 individuals, ensuring robust independent scrutiny of Deprivation of Liberty Safeguards and access to challenge where required. Beyond statutory provision, the BCUHB-funded Community Advocacy Service—delivered in partnership with CADMHAS—supported 155 individuals whose needs did not meet statutory thresholds but who nevertheless required advocacy to resolve issues and prevent escalation. The Direct Payments Payroll Support Service assisted 190 people to manage their care through direct payments, providing payroll and employer support.

This year we introduced new monitoring and evaluation approaches to strengthen our understanding of impact, including the lived experiences behind the numbers. An annual Impact Report has now been published and will continue to be produced and shared with stakeholders and partner agencies to highlight emerging issues and demonstrate the difference advocacy makes. Analysis of service demand through this lens shows both the scale of need and the preventative value of independent advocacy in reducing marginalisation and power imbalances. Within Community Advocacy, referrals were primarily clustered around housing instability and health support needs, which together accounted for 57.5% of all recorded primary issues. A further 23.6% related to employment, benefits, and debt, indicating substantial economic vulnerability among individuals who are not deemed eligible for social care services.

Our advocates support a high proportion of older adults, with 45% of individuals aged 65+. People living in care home settings represented 52% of those worked with, while individuals with dementia or cognitive impairment comprised around one-third of service users. These are among the most vulnerable people in our society, and as the population ages, the level of need is likely to grow. Welsh-language accessibility remains central to delivery, with 34% of individuals primarily speaking Welsh and a further 23% accessing the service bilingually.

As an advocacy organisation, our primary objective is to demonstrate that our involvement leads to meaningful change in people's lives. Case-closure outcomes show consistently strong impact: 94% of individuals reported that advocacy made a positive difference; 92% felt more involved in planning their care and more confident in decisions affecting them; 88% experienced greater control over their lives and increased empowerment to address issues independently; and 95% reported fairer treatment by services because of advocacy involvement. The Impact Report includes multiple case examples and user feedback illustrating how advocacy supports people to achieve outcomes aligned with "what matters" to them.

Trustees recognise that NWAAA operates within an increasingly demanding environment, both externally and internally. Competitive tendering has reduced organisational scale and discretionary capacity, while statutory advocacy now dominates the funding landscape, limiting opportunities for non-statutory expansion. Commissioning trends continue toward larger joint or regional contracts, alongside market consolidation by larger providers. These developments represent a strategic risk to smaller, locally rooted advocacy organisations and require active positioning, partnership development, and readiness for regional delivery models.

Internally, the principal risks relate to sustaining a staff-intensive model within constrained commissioning rates and rising costs. Recruitment and retention pressures remain acute, driven by

advocacy pay lagging behind comparable sectors, increasing employment costs, and ongoing inflation in operational expenditure. Both management and Trustees will continue to assess and respond to these pressures, maintaining high vigilance in safeguarding, quality assurance, GDPR and data security, and broader organisational resilience—each essential to sustaining trust, safe practice, and compliance in work with highly vulnerable people.

Looking ahead, NWAAA's forward plan must focus on safeguarding independence while strengthening resilience, while remaining realistic about the constraints of the funding landscape and its potential direction of travel. The likelihood of regional commissioning is increasing; and the experience of England indicates how economies of scale can favour large providers and reshape advocacy markets. NWAAA will continue to diversify income and pursue new projects, both independently and through collaborative partnership bids. At the same time, we must be prepared to consider other strategic options should the commissioning environment continue to shift. Throughout this work, our priority remains unchanged: to deliver credible, high-impact, rights-based advocacy that achieves measurable benefit for people across North Wales.

Trustee Report 2024-25

Mission Statement

It is the mission to provide independent, person-led advocacy that supports and empowers individuals to secure the rights to which they are entitled; to help them access the services that they require; to give them influence on decisions that impact their lives and to ensure their lived experiences shape the services and systems that affect them. Through skilled advocacy, systemic challenge, and a deep commitment to equality, we will seek to deliver measurable impacts, drive positive change, and contribute to a fairer, more inclusive society.

Our Core Objectives

In our ongoing efforts to respond to the mission we set ourselves, we have implemented an overarching series of core objectives for that we apply to all aspects of our services through development, delivery, monitoring and evaluation.

Rights-Based Support: Assist individuals disadvantaged by illness, disability, age, or social exclusion to secure their legal and human rights.

Person-Led Advocacy Deliver independent advocacy that is conflict-free, centred on individual's lived experience and personal wishes.

Empowerment & Self-Advocacy Foster confidence, knowledge, and skills to enable people to speak up for themselves wherever possible.

Tackling Inequality Actively challenge discriminatory systems and practices and raise awareness of marginalised voices and needs.

Innovation & Influence Develop new models of advocacy and build partnerships that promote social inclusion and drive systemic change.

Through these efforts, NWAAA seeks not only to address immediate needs but also to create lasting improvements in the social landscape for disadvantaged individuals and groups.

How we deliver our services

Our approach is both reactive—addressing current needs—and proactive, anticipating trends and challenges that impact those we support. This forward-thinking ethos drives the evolution of our services to meet emerging demands.

Guided by the principles of the Advocacy Charter, NWAAA's work reflects core values of fairness, respect, and empowerment shape the whole sector. Where we seek to bid for new business, develop existing services or work in partnership with other, we are always guided by these principles.

Who We Are

- **Experience**: With over 30 years of service in North Wales, NWAAA has a deep understanding of the region's health and social care landscape.
- **Charitable Mission**: Our purpose is to provide advocacy for people facing disadvantage due to disability, illness, age, or social exclusion, delivering public benefit across North Wales and beyond.
- **Expert Team**: Skilled trustees, experienced management, and dedicated staff ensure we meet our mission effectively.

How we are funded

NWAAA relies on diverse funding from public and private sector organizations, building strong, collaborative relationships with funders. Our relationships with funders are based on the expectations laid out in our engagement protocol and in the service agreements, we hold with them. Our aim is work in partnerships with our funders to allow us to:

- Develop tailored services for specific projects and eligible groups.
- Adapt to new circumstances, challenges, and demands.
- Advance the shared goals of NWAAA, our funders, and the individuals we serve.

NWAAA is committed to shaping health and social care services that promote equality and inclusion, both through individual advocacy and by addressing systemic issues.

NWAAA delivers a range of services across the North Wales region, including multiple Independent Advocacy Service contracts with local authorities and private sector providers. Beyond these core services, we have successfully implemented projects in Self-Advocacy and Direct Payments Support, expanding the scope of our impact.

Committed to sustaining and growing our work, NWAAA actively seeks new funding opportunities. This includes initiating projects independently and developing partnerships with other organizations to deliver innovative and effective services.

Funding Sources and Projects

Gwynedd and Anglesey Advocacy Service

Gwynedd and Anglesey jointly commission an Independent Professional Advocacy (IPA) service, delivered in accordance with the local authorities' duties under the Social Services and Well-being (Wales) Act. The IPA service supports individuals by ensuring their rights are upheld and their voices heard. In addition to IPA, the project provides lower-level, one-to-one advocacy and signposting for issues that fall outside the scope of IPA. This service is accessible to any adult funded by Gwynedd or Anglesey who has care or support needs, regardless of whether these needs are currently being met.

A total of 178 individuals were supported under this project over 2024–25. This year's figures represent a 9% increase on 2023–24, when 162 individuals accessed the service.

Advocacy support for issues related to social care is broken down into the main areas as defined in the SSWBA Care Planning, Assessment, Support and Safeguarding framework. While care planning tends to be the main area that individuals are referred into the service for — and that is true in other projects too — we have seen some increase in referrals around assessing needs. Access to advocacy at the start of the journey in services is something we would promote as vital, and that message seems to be cutting through. However, it may also be the case that more individuals are seeking help from statutory services, which, given the stretched nature of those services, leads to other problems and issues.

Paid Relevant Persons Representative Services – Gwynedd and Anglesey

Paid Relevant Persons Representative (RPR) services provide a critical statutory safeguard for individuals who are subject to a Deprivation of Liberty Safeguards (DoLS) authorisation under the Mental Capacity Act 2005. The Paid RPR is responsible for supporting the person to understand their rights, maintaining regular contact, and representing their wishes and feelings in relation to their care and the deprivation of liberty. Where appropriate, the Paid RPR can initiate a challenge to the authorisation, including requesting a review and, if necessary, seeking determination through the Court of Protection.

The service is particularly vital for individuals who do not have family members or friends who are able or willing to act as their representative, ensuring they are not left without independent scrutiny or advocacy. By providing consistent, informed representation, the Paid RPR role helps to uphold dignity, autonomy, and legal rights, and strengthens protections for some of the most vulnerable people in institutional and care settings.

A total of 147 individuals were supported under this project. This year we have seen a 19% increase in this part of the service compared with 2023–24, when 119 people were supported. We have a greater number of short-period authorisations and a rise in individuals in supported living whose DoLS is authorised by the Court of Protection. Interestingly, we are also seeing a greater geographic spread of where individuals are placed, with a growing number of residents of both counties being placed out of county, along the coast, including into England. This is partly because of the need for more specialist placements and the lack of provision locally.

Community Advocacy Service Gwynedd/Ynys Môn – BCUHB

Our Community Advocacy service is funded by BCUHB for adults in Gwynedd and Ynys Môn who do not qualify for statutory advocacy services but require support with health and social care issues. To ensure effective support, we entered a partnership with CADMHAS — a well-established provider of mental health advocacy — to provide a service which leverages our combined expertise to deliver the most appropriate advocacy to address the specific needs of individuals requiring support.

The project focuses on advocacy services designed to prevent issues from escalating into crises requiring statutory service intervention, including offering information and active signposting to other services for support. This service supports individuals with a range of matters related to their lives, including housing, benefits, debt issues, health care, homelessness, and more, where the individual has a barrier in terms of their own physical or mental health that means they require advocacy support to speak on their behalf.

A total of 155 individuals were supported by this project in the period. This was the first full year of operation with complete data; the previous year was incomplete due to the project being set up and rolled out. However, in the previous six-month period we supported 68 individuals, which is definite evidence of growing and sustained demand.

Direct Payments Payroll Support Service

NWAAA offers a Direct Payments Payroll Support Service for residents of Anglesey and Gwynedd. This service empowers individuals to manage their own care by employing personal assistants or selecting support services tailored to their unique needs. NWAAA assists these individuals in understanding, establishing, and effectively maintaining their Direct Payments through both administrative and practical support, including payroll management and employment support. This may involve setting up with employers with HMRC, acting as agent for those people, dealing with pensions, insurances and other administration required to fulfil their duties as employers. We will also support queries form employees of individuals in relation to holiday, sickness, tax and starting/leaving employment. And again, this is to ensure those in receipt if DP, who are people with care needs that take the priority of their time, can effectively ensure their employees are supported as they need to be.

The project is funded through a combination of fixed-cost charges to individuals for payroll services and contributions from the local authority to support both employers and employees. This funding model ensures that individuals receive the necessary assistance to manage their care arrangements effectively.

The service has supported 190 people with payroll support services across the two counties. This is a mix of both those who are employing and personal assistants who are employed. Due to the nature of Direct Payments, there is a fluctuating number of individuals accessing the scheme at any one time — some months more, some months less. This can be as care needs change and people move into other care provision. There has been a 20% increase in income this year from payroll support services, but we must recognise that there is a ceiling in terms of how many people will opt for Direct Payments for their social care, how many people social services will assess as being eligible, and how many people need our support with that.

Supporting People – Housing Support Grant (Gwynedd)

NWAAA is funded to provide advocacy to individuals with a learning disability who are in receipt of funding under the Welsh Government's Housing Support Grant scheme, administered by Gwynedd Council. This funding is specifically for tenancy and housing matters, enabling people with a learning disability to sustain their tenancies and homes.

A total of 11 people were supported under this project in 2024–25, compared to 19 in the previous period. There has been a long tailing-off of income from this project — since 2013, in fact — as it has been based on very outdated eligibility criteria that have not changed since 2008.

Mental Health Care UK Ltd

The Association provides independent advocacy services to Mental Health Care UK Ltd, a large private-sector provider of rehabilitation and nursing/residential services in North Wales and the North-West of England. This project is funded on a rolling basis and involves the provision of generic advocacy services for residents and patients in residential, nursing, and hospital services.

A total of 49 people were supported under this project in the period, compared to 52 in the previous year. All services in the MHC footprint are visited regularly, and contact is kept with individual locations, who can then identify and offer our advocacy service — which is complementary to statutory advocacy provision. Given that two services in the MHC footprint closed in the last year, referrals remained at a comparative level to previous years.

Denbighshire Learning Disability and Self Advocacy

This service was commissioned by Denbighshire Council to provide independent advocacy services for individuals with a learning disability who are in receipt of, or eligible for, social care services. There was also an element of self-advocacy, supporting two local groups in Prestatyn and Ruthin.

This year saw the end of this project in mid-June, nearly five years after a retendering exercise. Consequently, the people supported in this year were only those clients who were still open to the service and who needed to transition to new providers, which involved approximately 40 people.

Financial Review

The North Wales Advice and Advocacy Association (NWAAA) has operated across a broad geographical area, serving diverse communities with a focus on advocacy and support services. NWAAA relies on various time-limited funding sources, mainly from local authorities, though with additional income from some health funding, private-provider contracts, and grant-making bodies. Our finances have contracted due to the loss of contracts through competitive tendering. We have, by seeking out other opportunities and revising the efficiency of our operations, been able to mitigate some of these losses but the reality of our situation is that we have to look to bring further income in – which is incredibly difficult in the climate we live in and the sector we are in – and will remain in for some time yet.

Recognizing the necessity for continuous funding, NWAAA's management actively seeks opportunities to extend existing funds and secure new financial support within the advocacy sector, both in current operational areas and beyond. This proactive approach involves independent efforts and strategic partnerships with like-minded organizations, such as the partnership entered with CADMHAS to deliver

Community Advocacy services. It is expected that we will need to engage in further partnership approaches to funding bids and potentially look at more radical initiatives especially if, as highlighted in the risk management summary below, the direction of travel in Advocacy commissioning follows a regional model and approach.

The trustees are committed to sourcing extra funding to secure the organisation, and efforts are focussing on two specific strands alongside wider funding strategy development.

Demonstrating Impact: Showcase the effectiveness of NWAAA's services through impact reports and success stories to attract potential funders and our Impact Report 2025 has been recently published to stakeholders and other parties.

Policy Engagement: Engage with policymakers to highlight the importance of sustained funding for advocacy services, influencing future funding allocations.

By implementing these strands, alongside a wider review if funding strategy, NWAAA aims to secure the necessary resources to continue and expand its vital services, ensuring ongoing support for the communities it serves.

Principal Funding Sources

Income was derived from a variety of contracts with local authorities and private companies. Income from projects is lower than the previous year, £371,245 compared with £463,234. This is due to the company seeing some reduction in funds following the loss of contracts in Wrexham and Denbighshire particularly.

Reserves Policy

NWAAA has conducted an assessment of what its minimum reserve should be to meet liabilities to staff and other long-term liabilities such as office rent, in the event of either cash flow shortfalls, emergency unplanned expenditures, or in respect of winding down costs if the Association were to cease trading. The Trustees are satisfied that sufficient funds exist for the Association to meet its financial requirements in the event of any such scenarios. Reserves are monitored throughout the year and any expenditure to be met from reserves must be approved by the Trustees.

NWAAA operates a range of projects, as detailed above. The major bulk of funding for the Association's projects comes from Local Authority contracts. Many of these have been extended in line with performance targets being met but also due to Authorities being uncertain of the direction of travel post-Covid. These contracts remain likely to be retendered in some form in the next twelve months or so. NWAAA retains plans to restructure and adapt in the event of any such losses. NWAAA continues to assess and pursue other opportunities for funding outside existing streams. In reviewing the circumstances of the NWAAA, it considered that adequate resources remain in place to fund the activities of the Association into the foreseeable future. The Trustees are of the view that the association remains a going concern.

The net assets of the organisation show an increase in total charity funds from £437,725 to £442,949. Of this fixed assets made up £257 in 2025. There were no restricted funds at the year end. Free reserves can therefore be calculated as being £442,692.

Structure Governance and Management

Charity name: Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru

Charity Registration number:	1060826
Company Registration Number:	3308387
Country of Incorporation:	England & Wales
Registered office and operational Address:	13a Ash Court, Parc Menai Bangor LL57 4DF

Directors and trustees of NWAAA
The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustees' and Directors

Mr Emlyn P. Thomas	Chair
Mrs Betty Williams	
Mrs Debbie Tebbutt	
Mr Hassim Ganiyu	(resigned June 2024)
Mr Michael Hart	(appointed November 2024)
Ms Jenny Basa	(appointed November 2024)
Jon Stevens	Company Secretary

Key Personnel Management Team

Jon Stevens	Chief Executive
Nia Harrison	

Staff
Adrian Jones
Mel Roberts
Beth Hayward
Rebecca Roberts
Danny Garrod
Angela Morris
Ceri Griffiths Bell
Celia Watson
Emma Logan

Auditor	WJ Matthews and Son, 11-15 Bridge St, Caernarfon
Bankers	HSBC, 274 High St, Bangor.

Governing Document

NWAAA was born of the Bryn y Neuadd Advocacy Service and became registered as a charity in January 1997. It is also registered as a Company Limited by Guarantee. The scope of organisational activity is beginning to change, not least in response to Commissioners changes away from disability specific services to generic services. As such the NWAAA has agreed with Charity Commission to change its main objects to the following;

"To promote and provide advice and advocacy for people facing disadvantage through disability, illness, age or social exclusion, who live, in particular but not exclusively, in North Wales".

Membership and Directorship

All members of NWAAA are Directors. Directors are recruited through a variety of sources including word of mouth, business contacts and open advertisement through relevant Voluntary Sector networks.

Trustee Training

The Association is committed to supporting trustees both existing and new to access suitable training opportunities to enhance their skills in areas of governance.

Pay policy for senior staff

The directors consider the board of directors, who are the Trust's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Trust on a day to day basis. All directors give of their time freely and no director received remuneration in the year.

In view of the nature of the charity, the directors benchmark against pay levels in other comparable organisations of a similar size and structure and related to similar role and responsibilities.

Risk Management

The Association has conducted ongoing risk assessments to address challenges from both internal and external perspectives, ensuring the organization's resilience and adaptability.

External Risks:

Time-Limited Funding:

- The expiration of time-limited funding remains a significant concern. This year, contracts in Wrexham and Flintshire ended, though we successfully secured tenders for services in Gwynedd and Ynys Môn.
- New initiatives, such as the BCUHB Community Project and expanded payroll support services, have offset some of the losses.

Income Stability:

- Despite the contract losses, we avoided major income reductions and retained staff, demonstrating the effectiveness of our contingency planning.
- Efforts are ongoing to diversify funding sources and explore partnership opportunities to reduce dependency on individual contracts.

Future Preparedness:

- Our contingency plans, tested during the past year, proved robust and allowed for a managed transition. These plans will continue to be reviewed and updated to ensure the organization remains resilient to potential contract losses.

Internal Risks:

Financial Stability:

- The reliance on staff for service delivery underscores the need for a stable funding model to retain skilled employees.
- Advocacy sector wages have historically lagged behind other sectors, and the cost-of-living crisis has added immense pressure on staff.

Staff Retention and Pay:

- While NWAAA strives to reward staff as competitively as possible, achieving pay levels commensurate with their contributions remains a challenge.
- Retention of talented staff is critical, not only to service delivery but also to maintaining credibility for future funding applications.

Inflation and Operational Costs:

- Rising costs due to inflation impact both staff well-being and operational expenses.
- While we are mitigating some costs through supplier reviews, broader financial adjustments are needed to adapt to potential reductions in income.

Premises:

- Current premises are no longer fit for purpose in terms of size and functionality. Moving to new premises is a necessity for the organization's long-term stability and staff well-being.
- While this transition may not immediately reduce costs, it is essential for positioning the organization for future success.

Looking Ahead:

Mitigation Strategies:

- Pursue new funding sources and partnerships to reduce reliance on single funding streams.
- Implement cost-saving measures while prioritizing investment in staff retention and development.

Adaptation to Change:

- Continue refining contingency plans to ensure smooth transitions during funding or contract changes.
- Align resources and infrastructure with future organizational needs, ensuring financial and operational sustainability.

Staff Welfare:

- Advocate for improved pay within the advocacy sector while seeking creative ways to support staff, such as through well-being initiatives and non-financial benefits.

Strategic Investments:

- Invest in new premises that align with the organization's future growth and provide a supportive working environment.

The Association remains committed to safeguarding its services and staff while proactively addressing risks and positioning itself for a sustainable future. By focusing on diversification, staff well-being, and strategic adaptability, we aim to continue delivering high-quality advocacy services to our communities.

Organisational Structure

Directors approve annual budgets and have devolved operational responsibility to Management, whilst maintaining their monitoring role The Association's Staff Handbook Policies and Procedures detail these fully.

Responsibilities of the Management Committee

Company law requires the Management Committee to prepare financial statements for each financial year. These statements must give a true and fair view of the state of affairs of the charitable company. Accounts will be prepared to show incoming and outgoing resource and the balance sheet made up to the year end. In preparing these statements the management committee will follow best practice and;

- Select suitable accounting policies.
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements.

The management committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to ensure that the financial statements comply with the Companies Act 2006. The management committee is 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.

Members of the Management Committee

Members of the management committee who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out above (page 6).

Directors' Statement As To The Disclosure Of Information To Auditor

The directors' confirm that so far as each director is aware, there is no relevant audit information (information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware. Each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditor

WJ Matthews and Son were reappointed as the company's auditor for 2024-25.

Approved by the Management Committee on ..16/12/2025. and signed on its behalf by

Signed .....

E.P Thomas – Chair of Trustees

Independent Auditor's Report to the Members of Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru

Opinion

We have audited the financial statements of Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru for the year ended 31st March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 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.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issues.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees'' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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 the 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.

Responsibilities of trustees

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 the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise noncompliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including legislation such as the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and noncompliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit, we also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

Independent Auditor's Report to the Members of Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru (Continued)

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a matter that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company'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 company's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.



David Chidley (Senior Statutory Auditor)
For and on behalf of
W. J. Matthews & Son
Statutory Auditor and
Chartered Accountants
11-15 Bridge Street
Caernarfon

Dated: 16.12.2025

Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru

Statement of Financial Activities (Incorporating an Income and Expenditure account) *for the year ended 31 March 2025*

	Note	**2025**	**2024**
		£	**£**
Income			
Donations			
Donations		-	250
Income from charitable activities			
Grants and contracts	*3*	371,245	463,234
Other income			
Bank interest received		3,996	2,181
Other income		-	3,006
Total income		375,241	468,671
Expenditure			
Expenditure on charitable activities		370,017	409,580
Total expenditure	*4*	370,017	409,580
Net income for the year and net movement in funds for the year		5,224	59,091
Funds brought forward at 1 April 2024		437,725	378,634
Funds carried forward at 31 March 2025		442,949	437,725

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities. The figures given here reflect the information held in the full accounts.

Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru

Balance sheet *at 31 March 2025*
(Company number: 3308387)

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible fixed assets	*12*		257		343
Current assets					
Debtors	*13*	43,849		33,647	
Cash at bank and in hand		440,710		410,876	
		484,559		444,523	
Creditors: *amounts falling due within one year*	*14*	(41,867)		(7,141)	
Net current assets			442,692		437,382
Net Assets			442,949		437,725
Funds					
Unrestricted funds	*16*		442,949		437,725
Total Charity Funds			442,949		437,725

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

Approved by the Board of directors on 16/12/2025 and signed on its behalf by

E P Thomas ..... Trustee
Mr. E. Thomas

Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru

Statement of Cash Flows *for the year ended 31 March 2025*

	Note	2025 £	2024 £
Cash used in operating activities	*17*	**25,838**	**78,038**
Cash flows from investing activities			
Interest income		3,996	2,181
Purchase of tangible fixed assets		-	-
Disposal of tangible fixed assets		-	180
Cash provided by/(used by) investing activities		**3,996**	**2,361**
Increase/(decrease) in cash and cash equivalents in the year		**29,834**	**80,399**
Cash and cash equivalents at the beginning of the year		**410,876**	**330,477**
Cash and cash equivalents at the end of the year		**440,710**	**410,876**

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP(FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b. Preparation of the accounts on a going concern basis

The trustees consider that the most significant uncertainties in respect of the charitable company's ability to continue as a going concern relate to the pressures and uncertainties arising from the difficulty in securing sustained funding from Local Authorities.

c. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity, there is sufficient certainty that receipt of the income is considered probable and the income can be measured reliably. Income is deferred if the performance related conditions have not been met or if the income is earmarked for future periods.

Income from government and other grants, whether 'capital grants' or 'revenue grants' is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount, can be measured reliably and is not deferred. Income is deferred where the conditions for entitlement to the income have not been met or where the income has been given specifically for a future period.

d. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside for a specific purpose. Restricted funds are funds that 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 a particular restricted purpose.

e. Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Resources expended are included in the Statement of Financial Activities on an accruals basis.

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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f. Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include costs of administration, finance, personnel, payroll and governance costs which supports the charitable programmes.

g. Operating leases

The charity classifies the renting of properties as operating leases; the title to the properties reside with the lessor and the economic life of the properties is far in excess of the term of the leases.

h. Tangible fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing under £250 are not capitalised. The cost of tangible fixed assets is written off over their expected useful lives as follows:

Motor vehicles	20%	reducing balance
Computer equipment	33%	straight line
Office alterations	33%	straight line over the term of the lease
Other	25%	reducing balance

i. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

j. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts.

l. Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as a basic financial instrument. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

m. Pensions

The Company contributes to a pension scheme which is a defined contribution scheme. The cost of pension benefits is charged to the statement of financial activities, so as to accrue the cost over the service lives of employees. The cost for the year was £11,411 (2024 - £12,709). There were outstanding contributions of £NIL, (2024 - £NIL) at the year end.

2. Legal status of the Charity

The company is limited by guarantee. If upon the winding up of the company, there remains after the satisfaction of all debts and liabilities, any property whatsoever the same shall not be paid to or distributed among the members of the company, but shall be given to some other charitable institution having similar objects to the company. As members will not receive any surplus from the company, a Reconciliation of Members' Funds is not required.

3. **Grant income/ Service Level Agreements**	2025	2024
	£	£
Gwynedd Council – Independent Advocacy	89,094	89,677
Ynys Mon Council – Independent Advocacy	43,882	44,405
Gwynedd Council – Supporting People	2,102	3,188
Gwynedd Council –Relevant Person Representative	10,541	9,766
Ynys Môn – Relevant Person Representative	15,596	13,449
Flintshire Council – Learning Disability	-	31,833
Wrexham Council – Independent Advocacy	-	59,091
Denbighshire Council – Self Advocacy	8,269	24,017
Mental Health Care (MHC) Limited	31,500	31,500
Psychiatric rehabilitation contract	8,923	-
Bespoke Services	46,532	37,472
Denbighshire - Learning Disability Advocacy	10,393	41,570
All Wales People First - SAG	-	780
Betsi Cadwalader University Health Board	103,684	76,486
Other	729	-
	371,245	463,234

4. **Total Resources Expended**	2025	2024
	£	£
Staff and Facilitators salaries	183,773	218,616
Staff and Facilitators travel expenses	11,520	19,766
Vehicle expenses	162	1,295
Room hire	-	243
Project costs	46,658	35,000
Governance costs	10,502	10,467
Support costs	117,402	124,183
	370,017	409,570

All expenses are in respect of advocacy services. Expenditure on charitable activities in the year was £370,017 (2024 - £409,570).

5. Analysis of governance and support costs

Initially, the charitable Company identifies the costs of its support functions. It then identifies those costs which relate to the governance function

	General Support	Governance	Total 2025	Total 2024
	£	£	£	£
General office and finance staff	31,558	7,607	39,165	40,869
Training, supervision and affiliation	3,001	-	3,001	6,288
Premises expenses	30,009	-	30,009	29,411
Communications	8,492	-	8,492	10,303
Office expenses	17,451	-	17,451	18,175
Repairs, renewals and maintenance	18,000	-	18,000	18,977
Auditor fees	2,289	2,895	5,184	5,093
Professional fees	6,516	-	6,516	4,800
Depreciation etc	86	-	86	579
Profit/loss on disposal	-	-	-	155
	117,402	10,502	127,904	134,650

6. Net income for the year

	2025 £	2024 £
This is stated after charging:		
Depreciation	86	579
(Profit)/loss on disposal of fixed assets	-	155
Operating leases – land	17,500	29,411
Auditor's remuneration	2,895	2,835
Accountancy and payroll services	2,289	2,258

7. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2025 £	2024 £
Salaries and wages	199,858	231,927
Employers national insurance	11,669	14,849
Pension contributions	11,411	12,709
	222,938	259,485

No employee had employee benefits in excess of £60,000 a year (2024 – £Nil).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024 - £Nil). Reimbursements of £NIL (2024 - £86) was made to trustees for travelling expenses. No charity trustee received payment for professional or other services supplied to the charity (2024 - £Nil).

The key management personnel of the charity comprise the Trustees and management team. The total employee benefits of the key management personnel of the charity were £78,332 (2024 - £81,352).

8. Staff numbers

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

	2025 Number	2024 Number
Chief executive	1	1
Advocates	7	8
Administration and support	1	1
Total	9	10

9. Related party transactions

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2024 – Nil).

10. Government Grants

Income from government grants comprise service level agreements with local authorities to provide advocacy services to the charity's beneficiaries.

11. Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

12. Tangible fixed assets

	Equipment	Total
	£	£
Cost		
At 1 April 2024	56,843	56,843
Disposal	-	-
As at 31 March 2025	56,843	56,843
Depreciation		
At 1 April 2024	56,500	56,500
Charge for the year	86	86
At 31 March 2025	56,586	56,586
Net book value		
At 31 March 2025	257	257
At 31 March 2024	343	343

13. Debtors

	2025	2024
	£	£
Contracts due	34,527	25,576
Prepayments	6,992	8,071
Other debtors	2,330	-
	43,849	33,647

14. Creditors: *amounts falling due within one year*

	2025	2024
	£	£
Accruals and deferred income	17,561	7,141
Other creditors	24,306	-
	41,867	7,141

15. Commitments

Operating leases
The charity has commitments under operating leases as follows:

	Land and Buildings		Other	
	2025	2024	2025	2024
	£	£	£	£
Leases expiring:				
Between one and five years	-	-	18,086	12,834

16. Funds

	Balance 31 March 2024	Incoming Resources	Resources Expended	Transfers	Balance 31March 2025
	£	£	£	£	£
Unrestricted funds					
General Fund	437,725	375,241	370,017	-	442,949
	437,725	375,241	370,017	-	442,949

	Balance 31 March 2023	Incoming Resources	Resources Expended	Transfers	Balance 31March 2024
	£	£	£	£	£
Unrestricted funds					
General Fund	378,634	468,671	409,580	-	437,725
	378,634	468,671	409,580	-	437,725

If the company is wound up or dissolved and after all its debts and liabilities have been satisfied there remains any property, it shall not be paid to or distributed among the members of the company, but shall be given or transferred to some other charitable company having objects similar to its own, and similar objects prohibiting the distribution of its income and property.

Unrestricted Funds
The main activity of the company is to provide an advocacy service to adults with a learning disability, physical disability or mental health problems.

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net movement in funds	5,224	59,091
Add back depreciation charge	86	734
Deduct interest income shown	(3,996)	(2,181)
Decrease/(Increase) in debtors	(10,202)	17,713
Increase/(Decrease) in creditors	34,726	2,681
Net cash used in operating activities	25,838	78,038

18. Direct Payments Scheme

The charitable company provides payroll processing, payment and support services for people whose care is funded through direct payments. The company receive monies on behalf of these individuals from the local government, process the payroll and pay the employees of the individuals. As a result, the company holds money in trust on behalf of these individuals. As at 31 March 2025 the balance held was £658,328 (2024 - £388,784). As the monies are held in trust they are not included within the company balance sheet.

19. Office Premises

On 9 April 2025, the charity entered into a new lease agreement for office premises located at 13A Ash Court, Parc Menai, Bangor with an annual rental commitment of £9,555 over a term of 5 years, with a 3year break clause. This event occurred after the reporting date and does not relate to conditions existing at 31 March 2025.

Notes to the financial statements *for the year ended 31 March 2025*

20.Prior year fund breakdown

Statement of Financial Activities (Incorporating an Income and Expenditure account) *for the year ended 31 March 2024*

	Note	**2024**	**2023**
		£	**£**
Income			
Donations			
Donations		250	500
Income from charitable activities			
Grants and contracts	*3*	463,234	410,857
Other income			
Bank interest received		2,181	509
Other income		3,006	79
Total income		468,671	411,945
Expenditure			
Expenditure on charitable activities		409,580	354,661
Total expenditure	*4*	409,580	354,661
Net income for the year and net movement in funds for the year		59,091	57,284
Funds brought forward at 1 April 2023		378,634	321,350
Funds carried forward at 31 March 2024		437,725	378,634

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities. The figures given here reflect the information held in the full accounts.

Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru

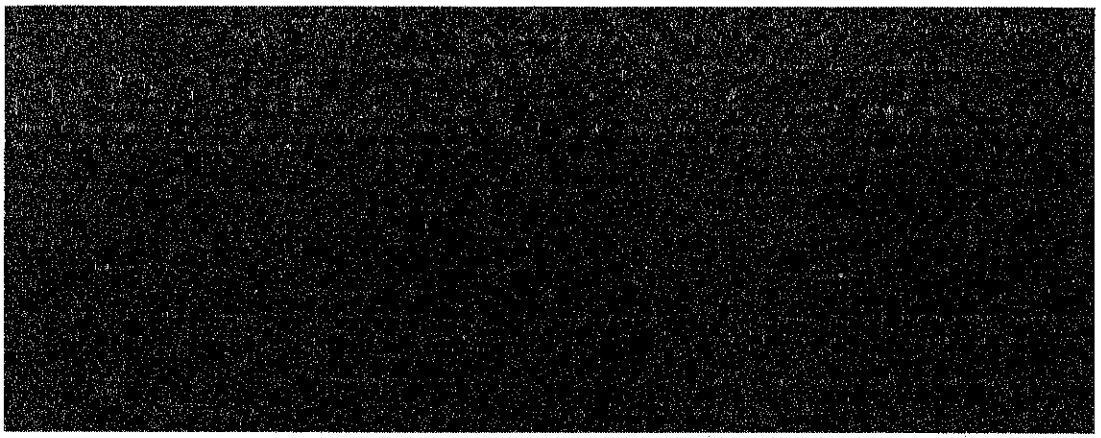
Appendix to the financial statements *for the year ended 31 March 2025*

Expenditure in furtherance of the charity's objects	**2025 £**	**2024 £**
Staff/ Support staff/Facilitators salary	222,938	259,485
Staff/ Facilitators travel expenses	11,520	19,766
Maintenance, repairs and renewals	2,273	4,096
Training expenses	1,735	5,848
Office rent and rates	17,501	29,411
Dilapidations	12,508	-
Room hire	-	243
Conference fees and expenses	1,231	142
Trade insurances	5,637	3,738
Vehicle expenses	162	1,295
Recruitment fee	2,164	444
Affiliation fees	35	298
Computer expenses	15,727	14,881
Telephone	8,492	10,303
Leasing	4,047	4,259
Stationery	4,145	6,470
Auditor fees	5,184	5,093
Professional fees	6,516	4,800
Project costs	46,658	35,000
Bank charges	113	95
Sundry expenses	1,345	3,169
Depreciation and profit on disposal of fixed assets	86	734
	370,017	409,570

GWASANAETH ADFOCATIAETH A CHYNGHORI GOGLEDD CYMRU'

England & Wales - Charity number 1060826

Accounts



Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru North Wales Advice and Advocacy Association

Annual Report

Report and Financial Statements for Financial Year 2023-24

Annual Report of the Trustees the Year Ending 31st March 2024

Chair's Summary

As detailed in the executive summary and reflected in the accounts, the Association experienced a loss of some contracts over the past year, notably in Wrexham and Flintshire, following competitive tendering exercises. The contract was lost when it came down to it due the preference of one model of provision over another, and in fact a locally based service to their two counties, and not because of any fundamental deficiency in the service we were offering to provide. Undoubtedly, these losses have impacted our financial position. However, we have also achieved significant successes, particularly in Gwynedd and Ynys Môn. These include a successful bid for retendered services in the counties here and the initiation of a new community project in partnership with CADMHAS, funded by BCUHB.

We have opted to partner with them because CADMHAS specialises in mental health advocacy and has a vast understanding of the needs of individuals with mental health issues and the challenges and barriers they face. This combines with NWAAA's experience in other Advocacy provision, notably Learning difficulty and other disability. The needs of the community service we have been successfully chosen to provide Advocacy to serve all groups of clients with all needs, and we are pooling the expertise of both services. The benefits of this partnership are most keenly felt by the individuals who use the service and who do not have to go to different places to find the right Advocacy service and provision, it is under one umbrella. It also benefits both services to work together to create improved service delivery and develop provision through economies of scale, while mirroring the partnerships that most local authority and health service funders are now exploring. Additionally, it gives us a measure of stability – rather than one service or the other knocking each other out for funding we can both get something for our respective services. The Association is eager to explore other partnership opportunities further, using this model as a template for future bids and the developing other projects in the coming years. Additionally, the Board recognizes the need to enhance how we promote our achievements and share our successes with a broader audience, moving beyond the relatively narrow focus we have traditionally maintained.

It is heartening to note that the Association supported nearly 800 individuals across various projects in North Wales over the past year, but it recognises that communicating the value and impact of its work must be improved. Whilst it is understood the importance and benefits of advocacy—both for the individuals we support and the services we collaborate with—the challenge lies in ensuring that others also recognize its significance. By effectively demonstrating the value of advocacy, we can build a strong case for ongoing and new funding opportunities.

Securing continued and diversified funding will be a critical priority in the coming years to ensure the long-term sustainability of the Association.

I extend my gratitude to our Board of Trustees, who continue to dedicate their time and expertise to support the work of the Association.

My heartfelt thanks on behalf of the Board goes to the staff and particularly to Jon our CEO whose efforts make the delivery of day-to-day work possible. It is essential to ensure that their vital contributions are fully recognized, which underscores our commitment to widely communicating the impacts of their work to all stakeholders.

We as an Association are grateful to those who commission our services and provide the funding that enables us to carry out our work. We also recognize the many families and carers, both paid and unpaid, who play a crucial role in facilitating contact with those we support. Likewise, we are appreciative of the many nursing homes, residential services, supported living provisions, third-sector organizations, and other support agencies that refer individuals to us, extending the reach of advocacy services.

Finally, I wish to express my deepest gratitude to the individuals we have supported. They have allowed us to work with them, to become a part of the journey of their lives. It is a privilege and honour to play a part of their journeys toward hopefully achieving the life they want.

Diolch,

Emlyn P Thomas (Chair)

Executive Summary of 2023-24

Over the course of the financial year 2023-24, the service has faced both challenges and achieved notable successes.

One of the most significant challenges was the retendering of all our key contracts throughout the year. Local authorities across North Wales have sought to pool resources and, where possible, carry out joint commissioning of advocacy services. For example, Wrexham and Flintshire opted to commission jointly, as did Conwy and Denbighshire. While we have already worked under joint commissioning arrangements in Gwynedd and Ynys Môn for several years, we were now faced with bidding for larger services, with expanded parameters, against established competitors in Flintshire and Conwy.

Unfortunately, despite our efforts, we were unsuccessful in securing contracts in Wrexham, Flintshire, Conwy, and Denbighshire. This was not for lack of effort or innovation in our service delivery models. Although the difference between success and failure was only a few percentage points, it is little comfort when we consider the extensive work we put into those counties (except Conwy), along with the relationships we built with individuals and services over the years. Ending these relationships was a difficult and disappointing outcome.

The knock-on effects were significant, including managing staff disappointment and their understandable concerns about funding loss. Staff members, who had built deep relationships with clients, had to bring those to a close. Some advocates had worked with individuals for years, supporting them through their journeys. It was challenging for both staff and clients to transition, but our team approached the process with professionalism and care, ensuring that all clients were transitioned to the new providers as seamlessly as possible.

Afterward, we regrouped as a team, set aside our disappointments, and focused on what is still a substantial range of projects.

There are also successes to be celebrated. We successfully retendered for our services in Gwynedd and Ynys Môn, including advocacy and RPR services. Additionally, we secured the Community Advocacy project funded by BCUHB in both counties. This expansive service covers non-statutory advocacy and includes an innovative partnership with CADMHAS. Together, we have implemented a joint referral, triage, and monitoring system, pooling resources and expertise to deliver this service effectively.

The joint service has been running for six months, during which we have embedded the provision, raised awareness, and promoted it widely among GP practices, housing associations, and voluntary sector groups—beyond traditional statutory service referrers. The service is shaping up to be highly successful and has already been extended for another year. We have also seen growth in other areas of the service. For instance, with our Direct Payments Payroll Services, Gwynedd Local Authority now offers our payroll services to its residents, building on the successful model we established in Ynys Môn. Likewise, referrals for RPR services are increasing, presenting potential for further growth. These income streams have the potential to grow as more individuals use them. Additionally, our ongoing work with MHC contributes to our financial stability and offers a model to look at other providers with.

While the loss of contracts has been challenging, it has not fundamentally undermined the service. This resilience is due in part to the financial stability we have maintained. However, we remain acutely aware of the financial implications and the need to secure our future.

Moving forward, our work will focus on Gwynedd and Ynys Môn, where we can refine our services, enhance our public offerings, and strengthen relationships with funding bodies. To achieve long-term stability, we must develop a strategic plan that prioritizes the following areas.

Diversifying Funding Sources- We must develop a more comprehensive approach to sourcing funding through local authority projects as they arise; or through private provider contracts, such as we have developed with MHC; or looking at grant- making foundations and trusts as we have done with Lloyds Banks and BIG Lottery in past projects.

Forming Strategic Partnerships - By undertaking collaborative projects, we can engage in joint initiatives with other organisations to deliver our advocacy services. Our partnership with CADMHAS is one such example, but we need to develop more partnership working, strengthening our ability to access larger regional and national pots of funding.

Demonstrating Impact - We must demonstrate the effectiveness of NWAAA's services through impact reports, case studies, testimonials and success stories to attract potential funders. This will include revising the digital face and offer of the organisation. We must also utilise local, regional and national connections and forums to engage with those with influence, to support our case for sustained funding for advocacy services, and to positively support future funding applications.

The next few years present an opportunity to refine our services and rededicate our mission. We have endured a difficult period, and it is not entirely at an end. The financial outlook in the coming years will depend on both the strategies we employ to generate future funding and maintaining delivery the projects that we have. By diversifying funding, forming strategic partnerships, and demonstrating our impact, we believe we can secure a stable future for the service and continue delivering high-quality advocacy.

Mission Statement

Advocacy, in its broadest sense, is the act of speaking up for and supporting individuals or groups who are marginalized or disregarded in society. Our work encompasses both reactive and proactive approaches:

- Citizen Advocacy: Representing individuals to ensure their rights are respected and their voices are heard, particularly where they are being overlooked.
- Civil Society Advocacy: Advocating for the rights and inclusion of marginalized groups within society.

NWAAA is committed to being proactive in developing and implementing new models of advocacy aimed at influencing systemic change. These action-oriented initiatives are designed to:

- Improve the circumstances of those facing or at risk of social exclusion.
- Pilot innovative ideas with the potential to drive meaningful social change.

Through these efforts, NWAAA seeks not only to address immediate needs but also to create lasting improvements in the social landscape for disadvantaged individuals and groups.

What we aim to do

NWAAA is dedicated to delivering high-quality, independent advocacy across health and social care settings, supporting a wide range of individuals in need. We view advocacy as a dynamic and collaborative process, working closely with individuals to ensure their voices are heard, their rights are upheld, and they receive the services they need. Beyond individual support, we actively engage in broader conversations on health and social care issues, advocating for systemic solutions to inequality and disadvantage at local, regional, and national levels.

Our approach is both responsive—addressing current needs—and proactive, anticipating trends and challenges that impact those we support. This forward-thinking ethos drives the evolution of our services to meet emerging demands.

Guided by the principles of the Advocacy Charter, NWAAA's work reflects core values of fairness, respect, and empowerment.

Who We Are

- **Experience**: With over 30 years of service in North Wales, NWAAA has a deep understanding of the region's health and social care landscape.
- **Charitable Mission**: Our purpose is to provide advocacy for people facing disadvantage due to disability, illness, age, or social exclusion, delivering public benefit across North Wales and beyond.
- **Expert Team**: Skilled trustees, experienced management, and dedicated staff ensure we meet our goals effectively.

How we work with funders

NWAAA relies on diverse funding from public and private sector organizations, building strong, collaborative relationships with funders. Our relationships with funders are based on the expectations laid out in our engagement protocol and in the service agreements, we hold with them. Our aim is work in partnerships with our funders to allow us to:

- Develop tailored services for specific projects and eligible groups.
- Adapt to new circumstances, challenges, and demands.
- Advance the shared goals of NWAAA, our funders, and the individuals we serve.

NWAAA is committed to shaping health and social care services that promote equality and inclusion, both through individual advocacy and by addressing systemic issues.

NWAAA delivers a range of services across the North Wales region, including multiple Independent Advocacy Service contracts with local authorities and private sector providers. Beyond these core services, we have successfully implemented projects in Self-Advocacy and Direct Payments Support, expanding the scope of our impact.

Committed to sustaining and growing our work, NWAAA actively seeks new funding opportunities. This includes initiating projects independently and developing partnerships with other organizations to deliver innovative and effective services.

Funding Sources 2023-24

Independent Advocacy Services

Gwynedd and Anglesey Advocacy Service

Gwynedd and Anglesey jointly commission an Independent Professional Advocacy (IPA) service, delivered in accordance with the Local Authorities' duties under the Social Services and Well-being (Wales) Act. The IPA service supports individuals in ensuring their rights are upheld and their voices heard.

In addition to IPA, the project provides lower-level, one-to-one advocacy and signposting for issues that fall outside the scope of IPA. This service is accessible to any adult funded by Gwynedd or Anglesey who has care or support needs, regardless of whether these needs are currently being met.
The project has been recently retendered and NWAAA have been successful in retaining the service to 2027 with an option to extend further.

A total of 162 individuals were supported under this project in the 2023-24

Paid Relevant Persons Representative Services - Gwynedd and Anglesey

Paid Relevant Persons Representative services are vital safeguard provided to those individuals subject to Deprivation of Liberty Authorisation under the Mental Capacity Act 2005. The Paid RPR can challenge the deprivation of liberty on behalf of the individual, including seeking support from the Court of Protection if needed.

Many individuals under DoLS lack family or friends who can act as a representative, making the Paid RPR service indispensable. This service ensures that vulnerable individuals have someone who consistently advocates for their dignity, autonomy, and legal rights, even when they cannot do so themselves.
A total of 77 individual were supported under this project

BCUHB Community Advocacy Service Gwynedd/Ynys Mon

This service is a new project, funded by the BCUHB for Adults in Gwynedd and Ynys Môn who do not qualify for statutory advocacy services but require support with health and social care issues with a focus on advocacy services designed to prevent issues from escalating into crises requiring statutory service intervention. This service supports individuals in understanding their rights, making informed choices, and ensuring their voices are heard in range of matters related to their lives, including housing, benefits, debt-issues, health care, homelessness and more, where the individual has a barrier in terms of the own

physical or mental health that require them to need Advocacy support to speak on their behalf. The service is available to any adult in the two counties with mental health problems, learning difficulties, physical and sensory disabilities, substance misuse, dementia and acquired brain injuries.

To ensure effective support, we have partnered with CADMHAS to provide a joint approach. This collaboration leverages our combined expertise to deliver tailored advocacy services that address the specific needs of individuals in both counties.

We successfully tendered for this service in June 2023 and the service went live in September 2023. We have supported 68 people up until March 2024 and the service has been extended for further 12 months.

Wrexham Advocacy Service

The service provides Independent Professional Advocacy to individuals aged 18 and over with learning disabilities, physical, sensory, neurological impairment(s) and older people (people aged 65 and over) seeking advocacy in relation to a matter directly linked to a service provided, or commissioned by Wrexham County Borough Council, Adult Social Care. Similar to other projects there is both IPA and advocacy for lower level issues provided. This project was retendered in 2023 and was awarded to another provider form January 2024.

A total of 67 people were supported under this project to December 2023

Flintshire Learning Disability Advocacy

The service provided Independent Advocacy services to Adults with a Learning Disability in Flintshire, and to those residents of Flintshire placed out of county. This project was retendered in 2023 and was awarded to another provider from January.

A total of 44 people were supported under this project in 2023-24

Denbighshire Learning Disability Advocacy

This service is commissioned by Denbighshire Council to provide Independent Advocacy services for individuals with a learning disability and in receipt of, or eligible to, social care services.

A total of 59 people were supported under this project in 2023-24

Supporting People (Gwynedd)

NWAAA is funded to provide an Advocacy to individuals with a Learning Disability who are in receipt of funding under Welsh Governments Housing Support Grant scheme, administered by Gwynedd CC. This funding is specifically around tenancy and housing matters enabling people with a learning disability to sustain their tenancies and homes.

A total of 19 people were supported under this project in 2023-24

Mental Health Care UK Ltd

The Association provides Independent Advocacy services to MHC UK Ltd, a large private sector provider of rehabilitation and nursing/residential services in North Wales and the North West of England. This project is funded on a rolling basis and involves provision of generic advocacy services for residents and patients in the residential, nursing and hospital services.

A total of 52 people were supported under this project in 2023-24

Denbighshire Self-Advocacy Project

The Association supports and develop self-advocacy groups for individuals with learning difficulties living in Denbighshire. This service has supported self-advocacy groups across Denbighshire, to have a real and independent voice within their communities on a range of issues. This project is funded until March 2024.

Direct Payments Payroll Support Service

NWAAA offers a Direct Payment Payroll Support Service for residents of Anglesey and Gwynedd (since October 2023). This service empowers individuals to manage their own care by employing personal assistants or selecting support services tailored to their unique needs. NWAAA assists these individuals in understanding, establishing, and effectively maintaining their Direct Payments through both administrative and practical support, including payroll management and employment support.

The project is funded through a combination of fixed-cost charges to individuals for payroll services and contributions from the Local Authority to support both employers and employees. This funding model ensures that individuals receive the necessary assistance to manage their care arrangements effectively.

The service supports approximately 190 people with payroll support services across the 2 counties.

Financial Review

The North Wales Advice and Advocacy Association (NWAAA) has operated across a broad geographical area, serving diverse communities with a focus on advocacy and support services. NWAAA relies on various time-limited funding sources, mainly from local authorities, though with additional income from some health funding, private-provider contracts, and grant-making bodies. We have been unsuccessful in competitive tendering for two local authority key projects this year. Consequently, our finances have and will suffer. We have, by seeking out other opportunities and revising the efficiency of our operations, been able to mitigate some of these losses in the current and future year but the reality of our situation is that we have to look to bring further income in. Recognizing the necessity for continuous funding, NWAAA's management actively seeks opportunities to extend existing funds and secure new financial support within the advocacy sector, both in current operational areas and beyond. This proactive approach involves independent efforts and strategic partnerships with like-minded organizations, such as the partnership entered with CADMHAS to deliver Community Advocacy services. It is expected that we will need to engage in further partnership approaches to funding bids.
The trustees are committed to sourcing extra funding to secure the organisation, and efforts are focussing on two specific strands alongside wider funding strategy development.
Demonstrating Impact: Showcase the effectiveness of NWAAA's services through impact reports and success stories to attract potential funders.
Policy Engagement: Engage with policymakers to highlight the importance of sustained funding for advocacy services, influencing future funding allocations.

By implementing these strands, alongside a wider review if funding strategy, NWAAA aims to secure the necessary resources to continue and expand its vital services, ensuring ongoing support for the communities it serves.

Principal Funding Sources

Income was derived from a variety of contracts with local authorities and private companies. Income from projects is slightly lower than the previous year, £410, 857 compared with £452,273. This is due to the company seeing some reduction in funds as projects came to an end, notably the Co-Operatives Project and the AWPF Self Advocacy Project.

Reserves Policy

NWAAA has conducted an assessment of what its minimum reserve should be to meet liabilities to staff and other long-term liabilities such as office rent, in the event of either cash flow shortfalls, emergency unplanned expenditures, or in respect of winding down costs if the Association were to cease trading. The Trustees are satisfied that sufficient funds exist for the Association to meet its financial requirements in the event of any such scenarios. Reserves are monitored throughout the year and any expenditure to be met from reserves must be approved by the Trustees.

NWAAA operates a range of projects, as detailed above. The major bulk of funding for the Association's projects comes from Local Authority contracts. Many of these have been extended in line with performance targets being met but also due to Authorities being uncertain of the direction of travel post-Covid. These contracts remain likely to be retendered in some form in the next twelve months or so.

NWAAA retains plans to restructure and adapt in the event of any such losses. NWAAA continues to assess and pursue other opportunities for funding outside existing streams. In reviewing the circumstances of the NWAAA, it considered that adequate resources remain in place to fund the activities of the Association into the foreseeable future. The Trustees are of the view that the association remains a going concern.

The net assets of the organisation show an increase in total charity funds from £378,634 to £437,725. Of this fixed assets made up £343 in 2024. There were no restricted funds at the year end. Free reserves can therefore be calculated as being £437.725.

Structure Governance and Management

Charity name: Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru

Charity Registration number:	1060826
Company Registration Number:	3308387
Country of Incorporation:	England & Wales
Registered office and operational Address:	14a Ash Court, Parc Menai Bangor LL574DF

Directors and trustees of NWAAA

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustees' and Directors

Mr Emlyn P. Thomas	Chair
Mrs Betty Williams	
Mr Arfon Thomas	(resigned September 2023)
Mrs Debbie Tebbutt	
Mr Hassim Ganiyu	(resigned June 2024)
Mr Michael Hart	(appointed November 2024)
Ms Jenny Basa	(appointed November 2024)
Jon Stevens	Company Secretary

Key Personnel Management Team

Jon Stevens	Chief Executive
Nia Harrison	

Staff
Adrian Jones
Mel Roberts
Beth Hayward
Rebecca Roberts
Danny Garrod
Angela Morris
Ceri Griffiths Bell
Celia Watson
Lowri Penrose

Auditor	WJ Matthews and Son, 11-15 Bridge St, Caernarfon
Bankers	HSBC, 274 High St, Bangor.

Governing Document

NWAAA was born of the Bryn y Neuadd Advocacy Service and became registered as a charity in January 1997. It is also registered as a Company Limited by Guarantee. The scope of organisational activity is beginning to change, not least in response to Commissioners changes away from disability specific services to generic services. As such the NWAAA has agreed with Charity Commission to change its main objects to the following;

> "To promote and provide advice and advocacy for people facing disadvantage through disability, illness, age or social exclusion, who live, in particular but not exclusively, in North Wales".

Membership and Directorship

All members of NWAAA are Directors. Directors are recruited through a variety of sources including word of mouth, business contacts and open advertisement through relevant Voluntary Sector networks.

Trustee Training

The Association is committed to supporting trustees both existing and new to access suitable training opportunities to enhance their skills in areas of governance.

Pay policy for senior staff

The directors consider the board of directors, who are the Trust's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Trust on a day to day basis. All directors give of their time freely and no director received remuneration in the year.

In view of the nature of the charity, the directors benchmark against pay levels in other comparable organisations of a similar size and structure and related to similar role and responsibilities.

Risk Management

The Association has continued to review risk to the Association on an ongoing basis from both internal and external perspectives. The main external areas of concern continue to lie in the reality that all sources of funding are time limited and therefore there will be the potential for funding sources (if not extended or renewed) expire. Several contracts fall due for retender in the coming year, including Gwynedd and Mon, Wrexham and Flintshire. NWAAA continue to mitigate this by seeking and securing new funding opportunities and this process will continue. NWAAA continue to look for further diversification and partnership working opportunities. We continue to maintain contingency plans against a range of possible scenarios, such as loss of contracts.

Internally, the main areas of risk again lie in the field of finances, more specifically, the increasing costs of those staff and non-staff aspects of the operations needed to deliver what has become much larger service. Investment in technology has grown and continues to do so in light of the pattern of home working. There are also potential risks form this way of working, it is not to everyone's tastes and we may see staff depart which would lead the recruit, employ and train new staff, potentially adding extra cost and also denting delivery. We retain robust induction and supervision programmes to avoid this. Mitigations helped by the changed pattern of work due to COVID e.g., costs of travel have helped. However, these mitigations are a product of circumstance and we must be mindful of how we emerge from the pandemic to retain these benefits. By securing contracts we have increased our sustainability, but growth potentially brings greater risk. The Management of the Association is proactive in planning contingencies and seeking new avenues of secure funding not least as new opportunities arise as post pandemic priorities in social care become evident.

Organisational Structure

Directors approve annual budgets and have devolved operational responsibility to Management, whilst maintaining their monitoring role The Association's Staff Handbook Policies and Procedures detail these fully.

Responsibilities of the Management Committee

Company law requires the Management Committee to prepare financial statements for each financial year. These statements must give a true and fair view of the state of affairs of the charitable company. Accounts will be prepared to show incoming and outgoing resource and the balance sheet made up to the year end. In preparing these statements the management committee will follow best practice and;

- Select suitable accounting policies.
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements.

The management committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to ensure that the financial statements comply with the Companies Act 2006. The management committee is 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.

Members of the Management Committee

Members of the management committee who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out above (page 6).

Directors' Statement As To The Disclosure Of Information To Auditor

The directors' confirm that so far as each director is aware, there is no relevant audit information (information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware. Each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditor

WJ Matthews and Son were reappointed as the company's auditor for 2023-24.

Approved by the Management Committee on 11.12.2024

Signed ..E P Thomas.....

E.P Thomas – Chair of Trustees

Independent Auditor's Report to the Members of Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru

Opinion

We have audited the financial statements of Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru for the year ended 31st March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 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.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issues.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees'' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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 the 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.

Responsibilities of trustees

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 the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise noncompliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including legislation such as the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and noncompliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit, we also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a matter that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company'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 company's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

David Chidley (Senior Statutory Auditor)
For and on behalf of
W. J. Matthews & Son
Statutory Auditor and
Chartered Accountants
11-15 Bridge Street
Caernarfon

Dated: 11/12/2024

Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru

Statement of Financial Activities (Incorporating an Income and Expenditure account) *for the year ended 31 March 2024*

	Note	2024	2023
		£	£
Income			
Donations			
Donations		250	500
Income from charitable activities			
Grants and contracts	*3*	463,234	410,857
Other income			
Bank interest received		2,181	509
Other income		3,006	79
Total income		468,671	411,945
Expenditure			
Expenditure on charitable activities		409,580	354,661
Total expenditure	*4*	409,580	354,661
Net income for the year and net movement in funds for the year		59,091	57,284
Funds brought forward at 1 April 2023		378,634	321,350
Funds carried forward at 31 March 2024		437,725	378,634

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities. The figures given here reflect the information held in the full accounts.

Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru

Balance sheet *at 31 March 2024*
(Company number: 3308387)

	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible fixed assets	*12*		343		1,257
Current assets					
Debtors	*13*	33,647		51,360	
Cash at bank and in hand		410,876		330,477	
		444,523		381,837	
Creditors: *amounts falling due within one year*	*14*	(7,141)		(4,460)	
Net current assets			437,382		377,377
Net Assets			437,725		378,634
Funds					
Unrestricted funds	*16*		437,725		378,634
Total Charity Funds			437,725		378,634

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

Approved by the Board of directors on 11th December 2024 and signed on its behalf by

E P Thomas ..... Trustee
Mr. E. Thomas

Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru

Statement of Cash Flows *for the year ended 31 March 2024*

	Note	2024 £	2023 £
Cash used in operating activities	*17*	**78,038**	**51,706**
Cash flows from investing activities			
Interest income		2,181	509
Purchase of tangible fixed assets		-	-
Disposal of tangible fixed assets		180	-
Cash provided by/(used by) investing activities		**2,361**	**509**
Increase/(decrease) in cash and cash equivalents in the year		**80,399**	**52,215**
Cash and cash equivalents at the beginning of the year		**330,477**	**278,262**
Cash and cash equivalents at the end of the year		**410,876**	**330,477**

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP(FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b. Preparation of the accounts on a going concern basis

The trustees consider that the most significant uncertainties in respect of the charitable company's ability to continue as a going concern relate to the pressures and uncertainties arising from the difficulty in securing sustained funding from Local Authorities.

c. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity, there is sufficient certainty that receipt of the income is considered probable and the income can be measured reliably. Income is deferred if the performance related conditions have not been met or if the income is earmarked for future periods.

Income from government and other grants, whether 'capital grants' or 'revenue grants' is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount, can be measured reliably and is not deferred. Income is deferred where the conditions for entitlement to the income have not been met or where the income has been given specifically for a future period.

d. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside for a specific purpose. Restricted funds are funds that 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 a particular restricted purpose.

e. Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Resources expended are included in the Statement of Financial Activities on an accruals basis.

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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f. Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include costs of administration, finance, personnel, payroll and governance costs which supports the charitable programmes.

g. Operating leases

The charity classifies the renting of properties as operating leases; the title to the properties reside with the lessor and the economic life of the properties is far in excess of the term of the leases.

h. Tangible fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing under £250 are not capitalised. The cost of tangible fixed assets is written off over their expected useful lives as follows:

Motor vehicles	20%	reducing balance
Computer equipment	33%	straight line
Office alterations	33%	straight line over the term of the lease
Other	25%	reducing balance

i. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

j. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts.

l. Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as a basic financial instrument. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

m. Pensions

The Company contributes to a pension scheme which is a defined contribution scheme. The cost of pension benefits is charged to the statement of financial activities, so as to accrue the cost over the service lives of employees. The cost for the year was £12,709 (2023 - £13,386). There were outstanding contributions of £NIL, (2023 - £NIL) at the year end.

2. Legal status of the Charity

The company is limited by guarantee. If upon the winding up of the company, there remains after the satisfaction of all debts and liabilities, any property whatsoever the same shall not be paid to or distributed among the members of the company, but shall be given to some other charitable institution having similar objects to the company. As members will not receive any surplus from the company, a Reconciliation of Members' Funds is not required.

3. **Grant income/ Service Level Agreements**	2024	2023
	£	£
Gwynedd Council – Independent Advocacy	89,677	83,810
Ynys Mon Council – Independent Advocacy	44,405	41,500
Gwynedd Council – Supporting People	3,188	4,438
Ynys Môn Direct Payments Scheme	-	19,292
Gwynedd Council –Relevant Person Representative	9,766	8,610
Ynys Môn – Relevant Person Representative	13,449	9,083
Flintshire Council – Learning Disability	31,833	41,215
Wrexham Council – Independent Advocacy	59,091	82,683
Denbighshire Council – Self Advocacy	24,017	24,017
Mental Health Care (MHC) Limited	31,500	23,625
Psychiatric rehabilitation contract	-	5,206
Bespoke Services	37,472	24,860
Denbighshire - Learning Disability Advocacy	41,570	41,618
All Wales People First - SAG	780	900
Betsi Cadwalader University Health Board	76,486	-
	463,234	410,857

4. **Total Resources Expended**	2024	2023
	£	£
Staff and Facilitators salaries	218,616	215,184
Staff and Facilitators travel expenses	19,766	13,794
Vehicle expenses	1,295	1,705
Room hire	243	760
Project costs	35,000	-
Governance costs	10,467	9,372
Support costs	124,183	113,846
	409,570	354,661

All expenses are in respect of advocacy services. Expenditure on charitable activities in the year was £409,570 (2023 - £354,661).

5. Analysis of governance and support costs

Initially, the charitable Company identifies the costs of its support functions. It then identifies those costs which relate to the governance function

	General Support	Governance	Total 2024	Total 2023
	£	£	£	£
General office and finance staff	32,660	8,209	40,869	40,004
Training, supervision and affiliation	6,288	-	6,288	8,926
Premises expenses	29,411	-	29,411	22,458
Communications	10,303	-	10,303	9,010
Office expenses	18,175	-	18,175	17,666
Repairs, renewals and maintenance	18,977	-	18,977	11,894
Auditor fees	2,835	2,258	5,093	4,788
Professional fees	4,800	-	4,800	7,103
Depreciation etc	579	-	579	1,369
Profit/loss on disposal	155	-	155	-
	124,183	10,467	134,650	123,218

6. Net income for the year

	2024 £	2023 £
This is stated after charging:		
Depreciation	579	1,369
(Profit)/loss on disposal of fixed assets	155	-
Operating leases – land	29,411	24,819
Auditor's remuneration	2,835	2,700
Accountancy and payroll services	2,258	2,088

7. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2024 £	2023 £
Salaries and wages	231,927	228,665
Employers national insurance	14,849	13,137
Pension contributions	12,709	13,386
	259,485	255,188

No employee had employee benefits in excess of £60,000 a year (2023 – £Nil).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023 - £Nil). Reimbursements of £86 (2023 - £Nil) was made to one trustee for travelling expenses. No charity trustee received payment for professional or other services supplied to the charity (2023 - £Nil).

The key management personnel of the charity comprise the Trustees and management team. The total employee benefits of the key management personnel of the charity were £81,352 (2023 - £74,086).

8. Staff numbers

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

	2024 Number	2023 Number
Chief executive	1	1
Advocates	8	9
Administration and support	1	1
Total	10	11

9. Related party transactions

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2023 – Nil).

10. Government Grants

Income from government grants comprise service level agreements with local authorities to provide advocacy services to the charity's beneficiaries.

11. Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

12. Tangible fixed assets

	Equipment	Motor Vehicles	Total
	£	£	£
Cost			
At 1 April 2023	56,843	2,000	58,843
Disposal	-	(2,000)	(2,000)
As at 31 March 2024	56,843	-	56,843
Depreciation			
At 1 April 2023	55,921	1,665	57,586
Charge for the year	579	-	579
Eliminated on disposals	-	(1,665)	(1,665)
At 31 March 2024	56,500	-	56,500
Net book value			
At 31 March 2024	343	-	343
At 31 March 2023	922	335	1,257

13. Debtors

	2024	2023
	£	£
Contracts due	25,576	48,785
Prepayments	8,071	2,575
	33,647	51,360

14. Creditors: *amounts falling due within one year*

	2024	2023
	£	£
Accruals and deferred income	7,141	4,460
	7,141	4,460

15. Commitments

Operating leases

The charity has commitments under operating leases as follows:

	Land and Buildings		Other	
	2024	2023	2024	2023
	£	£	£	£
Leases expiring:				
Between one and five years	-	-	12,834	16,502

16. Funds

	Balance 31 March 2023 £	Incoming Resources £	Resources Expended £	Transfers £	Balance 31March 2024 £
Unrestricted funds					
General Fund	378,634	468,671	409,580	-	437,725
	378,634	468,671	409,580	-	437,725

	Balance 31 March 2022 £	Incoming Resources £	Resources Expended £	Transfers £	Balance 31March 2023 £
Unrestricted funds					
General Fund	321,350	411,945	354,661	-	378,634
	321,350	411,945	354,661	-	378,634

If the company is wound up or dissolved and after all its debts and liabilities have been satisfied there remains any property, it shall not be paid to or distributed among the members of the company, but shall be given or transferred to some other charitable company having objects similar to its own, and similar objects prohibiting the distribution of its income and property.

Unrestricted Funds
The main activity of the company is to provide an advocacy service to adults with a learning disability, physical disability or mental health problems.

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net movement in funds	59,091	57,284
Add back depreciation charge	734	1,369
Deduct interest income shown	(2,181)	(509)
Decrease/(Increase) in debtors	17,713	4,547
Increase/(Decrease) in creditors	2,681	(10,985)
Net cash used in operating activities	78,038	51,706

18. Direct Payments Scheme

The charitable company provides payroll processing, payment and support services for people whose care is funded through direct payments. The company receive monies on behalf of these individuals from the local government, process the payroll and pay the employees of the individuals. As a result, the company holds money in trust on behalf of these individuals. As at 31 March 2024 the balance held was £388,784 (2023 - £340,371). As the monies are held in trust they are not included within the company balance sheet.

19.Prior year fund breakdown

Statement of Financial Activities (Incorporating an Income and Expenditure account) *for the year ended 31 March 2023*

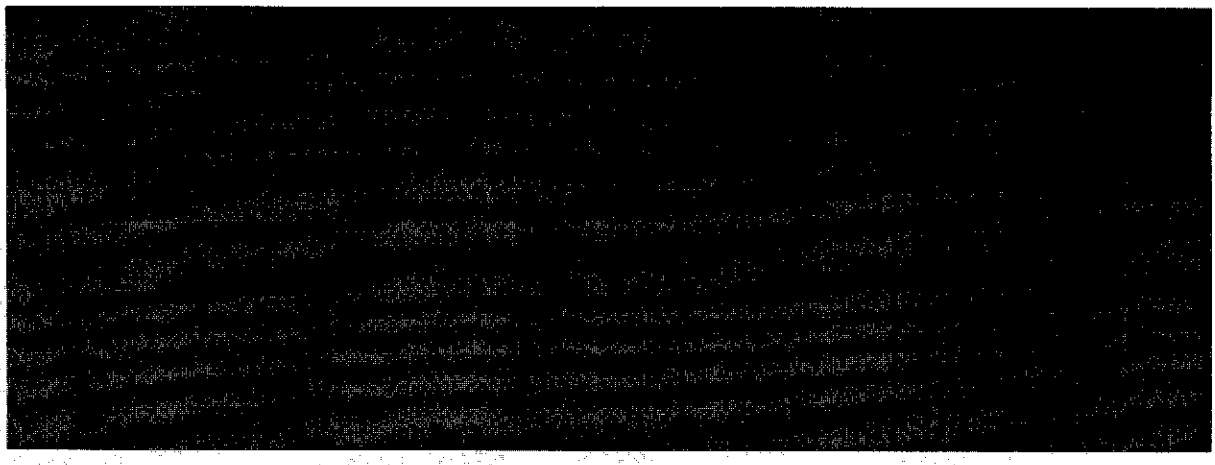
	2023	2022
	£	£
Income		
Donations		
Donations	500	-
Income from charitable activities		
Grants and contracts	410,857	452,273
Other income		
Bank interest received	509	14
Other income	79	-
Total income	411,945	452,287
Expenditure		
Expenditure on charitable activities	354,661	392,438
Total expenditure	354,661	392,438
Net (expenditure)/ income for the year and net movement in funds for the year	57,284	59,849
Funds brought forward at 1 April 2022	321,350	261,501
Funds carried forward at 31 March 2023	378,634	321,350

Expenditure in furtherance of the charity's objects	**2024** **£**	**2023** **£**
Staff/ Support staff/Facilitators salary	259,485	255,188
Staff/ Facilitators travel expenses	19,766	13,794
Maintenance, repairs and renewals	4,096	637
Training expenses	5,848	4,393
Office rent and rates	29,411	22,458
Room hire	243	760
Conference fees and expenses	142	3,774
Trade insurances	3,738	3,644
Vehicle expenses	1,295	1,705
Recruitment fee	444	-
Affiliation fees	298	759
Computer expenses	14,881	11,256
Telephone	10,303	9,010
Leasing	4,259	7,635
Stationery	6,470	3,737
Translation costs	-	345
Auditor fees	5,093	4,788
Professional fees	4,800	7,103
Project costs	35,000	-
Bank charges	95	94
Sundry expenses	3,169	2,212
Depreciation and profit on disposal of fixed assets	734	1,369
	409,570	354,661

GWASANAETH ADFOCATIAETH A CHYNGHORI GOGLEDD CYMRU'

England & Wales - Charity number 1060826

Accounts



Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru
North Wales Advice and Advocacy Association

Annual Report

Report and Financial Statements for Financial Year 2022-23

Annual Report of the Trustees the Year Ending 31st March 2023

Chair's Summary

We are pleased to present the Accounts and Trustee report for the financial year 2022-23. This past year has seen the Association continue to deliver high quality Advocacy services, and other support services, across the region in our various projects.

Our core service of Independent Professional Advocacy is delivered to individuals with a range of needs, and in a range of settings including community, residential and nursing home settings. Within these projects we have supported some 542 individuals directly with Advocacy support. Additionally, the service has supported over 90 individuals across Gwynedd and Anglesey who are subject to Deprivations of Liberty Safeguards through acting as their Relevant Persons Representative. Furthermore, some 160 individuals on Anglesey have received our payroll support services to manage their Direct Payments. Each of these projects involves different forms of support, with different regulatory and legislative frameworks. The common theme that runs through them all is that we seek to work with individuals to ensure their rights are upheld, their voices are heard, and they retain as much choice and control in their own lives as possible. In doing this we provide an independent source of support, led by the people we support and directed by their wishes and view to maximise the quality of their lives and wellbeing. Social care services across the board have never faced such pressures as they do now, be that in community or residential services, and no matter what the need of the client groups is. Those pressures include the financial impacts of increased cost in providing social care and the reduction in funding available to do so. They also include pressure in recruiting and retaining a suitably robust and skilled workforce across the sector to provide support services. Advocacy is not immune to these pressures, but we remain committed in our focus that no matter what the pressures are, we must place the needs of individuals we support at the heart of our service and fight to ensure that they get the best they can and wherever what they need and are entitled to.

As said, Advocacy is not immune from funding pressures. As a service, our financial position is on one hand relatively healthy. While we see a reduction in annual income this year, this has been the result of projects coming to an end from the previous year and has been offset with a commensurate reduction in our expenditure. We have remained within budget once again in 2022-23 and expect to do so in 2023-24 as well. This is not easy when have seen inflationary pressures increase costs in so many of our supply chains. More critically, as we look to coming years, other pressures are on the horizon. We have benefitted from stable funding arrangements throughout the last few years but, as with all third sector organisations, we are entering a period of contractual retendering that is based on a competitive model. The outcomes of this will be what they are but they will involve our key contracts and funding streams and as such we cannot ignore the potential pressure that places on the organisation for its future.

We remain grateful to all our funders who have provided the organisation with the means to carry out it work in the last year. Likewise, we are thankful to all the many partners and networks we have that allow for the flow of referrals into the service and support us with the resources help the individuals who use Advocacy.

We are thankful to the members of the Board of Trustees who provide their expertise and guidance to the Association management to ensure the continued success of the Association. It has been heartening to welcome to the Board this year Hassim Ganiyu and his contributions and commitment are gratefully welcomed and valued. It is bittersweet that we also bade farewell this year to Eileen Clarke, who sadly passed away earlier this year. She had been a founding signatory to NWAAA in 1997 and had remained with the organisation since. While her health declined, her commitment to those with disabilities and ensuring their rights were respected and their opportunities promoted remained as strong as it ever was. She was great champion for Advocacy.

We thank of course the staff of the Association, without whom the support given to the individuals we referred to, would not happen. It is a small band of staff to cover the region that it does, so successfully and consistently. We have been fortunate to welcome some new members to the team and they have been supported and welcomed by their colleagues. Sadly, we lost a member of our staff this year in sudden and tragic circumstances. Helga Uckermann had been our Self Advocacy Co-ordinator for some 5 years, developing groups and embedding the ethos and principle of self-advocacy across the region. It was fitting that in November 2022, she was instrumental in facilitating the "Hear Our Voice" conference, which was a day long conference for over 100 people, that covered key issues affecting the learning disability community across North Wales, attended by both self-advocacy group representatives, members of the LD community and Local Authority, Health Board and Policing representatives. Helga worked with the self-advocacy group members to allow them to plan and deliver this conference, with

funding sourced by the groups themselves. It was overwhelmingly positively received, and its impact went beyond the day itself and into decision making and planning of services with individuals for the future. She was a champion for self-advocacy and is much missed by her colleagues and the members of the groups she supported.

Finally, we thank those who have used the services of NWAAA over the last year. We are asked to work with individuals who are often at the most vulnerable points of their lives, facing great challenges and often hardship. At these points it is hard to accept the input of another service, to share the problem with another person and we are always of the trust placed in us as a service.

Diolch,

E P Thomas

Chair NWAAA

Executive Summary of 2022-23

As we have moved on through this year, the first full year of life post-Covid, we can begin to see, in a way that we could not previously what the legacies of the last few years might be on our services and our wider social care sector.

As mentioned last year, the transition from the situation we were all in left a sense of uncertainty. Significantly this in respect of our future funding and the retendering of key contracts. It was anticipated that during 2022-23 a number of these exercises would be undertaken. They have not. Consequently, we are really experiencing a period of limbo in respect of funding. While some projects such as the Co-Operative Working Project and our Self-Advocacy funding have come to end, we have ameliorated the loss of these contracts by redeploying staff into other areas and reducing costs across the services. That is, of course, no mean feat when we are in the middle of a significant cost of living crisis coupled with a general funding contraction in health and social care. We expect the coming year to be one where we will see retendering exercise undertaken, and where we will also see what the funding available is, in what will arguably be more straightened times.

However, is that really such a different picture to the one we face as a third sector organisation every year? Perhaps not. What is different about the current environment we operate in is the pressure to retain high quality and experienced staff in a sector where wages have not significantly changed in 10 years, but the expectations of role, both in level of knowledge and training required to be an effective Advocate have massively increased. Coupled with an ever-growing complexity of casework, and ever limited resources and services across able to meet the support demands we advocate for, our staff have felt massive pressures over the last 12 months. In many other Advocacy services in Wales there is a crisis of retention, with staff leaving for either more lucrative or less stressful yet equally recompensed roles. There is little hope that this situation will alleviate, despite representations to the Welsh Government, with a sector wide strategy to solve the issues. Therefore, we must look to ourselves as a service and address these problems from within. It is heartening that board and management team have worked constructively together to do this and avoided an exodus of staff. Moreover, the acknowledgement to staff that we as a service recognised the real-world pressures on them has done much to enable us to keep our core team together.

The management team at NWAAA has sought to focus on reviewing and maximising the working processes and patterns of staff; to enable them to achieve maximum efficiency in their roles and to ensure their continued wellbeing in the workplace. This has involved a full review of policy and process to capture the hybrid working opportunities the post pandemic has presented us and embed them as an effective long-term measure. In doing this we have balanced the wellbeing of staff and the effectiveness of the service, working with in consultation with our team and stakeholders to find the best balance for us to provide our services. We feel that we are building an approach to Advocacy that will inform our provision of service for the coming years. We also feel that by investing in technology and training to work differently, we are inbuilding efficiencies that will lead to long term cost savings.

The coming year will not be one where things remain in the state that has characterised the last one. however, we are as team, as a service and an organisation, ready to face the challenges to come.

Aims and Objectives of NWAAA

NWAAA offers high quality, independent Advocacy across the range of health and social care settings, to as broad a range of individuals who require support as possible. We see Advocacy as being a dynamic and collaborative process that requires us to work in partnership with individuals to have their voices heard, be treated fairly, secure the rights to which they are entitled and obtain the services they require. In addition to working with individuals on their issues, NWAAA actively seek to involve ourselves in wider conversations about health and social care services, raising broader issues and themes of inequality and disadvantage, and advocating for solutions to these at local, regional and national levels.

NWAAA seeks to be not only a service that is responsive to the current needs of the individuals it supports, but also a proactive service in that anticipates developments, issues and trends that will impact those individuals and require new strands of service delivery and developments in Advocacy support.

NWAAA is guided by the principles of the Advocacy Charter and our ethos, focus and service delivery is designed to reflect these core values. We are proud to have been awarded the Advocacy Quality Performance Mark which has assessed NWAAA against these key principles.

NWAAA has been delivering its services for over 30 years and operates across the North Wales region. As a charitable entity, our activities are undertaken to further our charitable purposes for the public benefit "***to promote and provide advice and advocacy for people facing disadvantage through disability, illness, age or social exclusion, who live, in particular but not exclusively, in North Wales***".

In shaping our objectives, operating our projects, planning and delivering our activities we draw upon a skilled and experienced trustee, management and staff team who all play vital roles in ensuring NWAAA meets its aims and objectives.

NWAAA relies on a range of funding sources from public sector and private sector bodies to deliver its services. Funding comes from a range of organisations and bodies who contract with the Association to deliver particular services to specific projects and eligible groups. We see the relationships built and maintained with funders as a vital part of achieving the aims of both NWAAA and the individuals who use our services. NWAAA seeks to work with its funders to develop services to adapt to new circumstances, new challenges and new demands.

Funding Sources 2022-23

NWAAA provides services across the North Wales region. These include several Independent Advocacy Service contracts with local authority and private sector providers. Additionally, we deliver a range of additional projects in Self Advocacy, Direct Payments Support and Community Development. We have continued to provide a range of projects that had commenced funding in previous years, consolidating and building on the aims and objectives of these projects.

Independent Advocacy Services

Gwynedd and Anglesey Advocacy Service

Gwynedd and Anglesey jointly commission an Independent Professional Advocacy (IPA) service. The IPA service is provided as part of the Local Authorities duties under the Social Services and Well-being (Wales) Act. Additionally, the project lower level one to one advocacy and signposting for those issues outside of the remit of IPA. This service is open to any adult funded by Gwynedd or Anglesey who have care or support needs, whether or not they are being met. The project has been granted a further extension in funding to March 2024.

Paid Relevant Persons Representative Services - Gwynedd and Anglesey

Paid Relevant Persons Representative services are provided to those individuals subject to Deprivation of Liberty Authorisation under the Mental Capacity Act 2005. This is a vital safeguarding role which aims to protect the rights of some of the most vulnerable individuals in care homes and other settings, who lack capacity. For some time, the government has been endeavouring to implement the Liberty Protection Safeguards, which may see the role of Paid RPR change. However, no set date has been agreed on the change due to the impacts of Covid and delays in producing a Code of practice for the new arrangements. The project is therefore funded until March 2024.

Supporting People (Gwynedd)

NWAAA is funded to provide an Advocacy to individuals with a Learning Disability who are in receipt of funding under 'Supporting People, around tenancy and housing matters to sustain their tenancies and homes.

Wrexham Advocacy Service

The service provides Independent Professional Advocacy to all client groups (excluding those with mental health issues) in receipt of, or eligible for, adult social care. Similar to other projects there is both IPA and advocacy for lower level issues provided. This project has been reviewed by the authority and a further extension of service to June 2023 has been agreed.

Flintshire Learning Disability Advocacy

The Association is funded by Flintshire County Council to deliver Independent Advocacy services to Adults with a Learning Disability in Flintshire, and to those residents of Flintshire who are placed out of county. This project is funded until June 2023.

Denbighshire Learning Disability Advocacy

A new project opportunity with Denbighshire Council to provide Independent Advocacy services for individuals with a learning disability and in receipt of, or eligible to, social care services. The project was extended to March 2024.

Mental Health Care UK Ltd

The Association provides Independent Advocacy services to MHC UK Ltd, a large private sector provider of rehabilitation and nursing/residential services. This project is funded on a rolling basis.

Delfryn House and Lodge

The Association provides a generic advocacy service at Delfryn independent Psychiatric Rehabilitation Unit in Flintshire. Advocates support patients at all stages of their rehabilitation journey, from initial admission, through ongoing care planning and into discharge planning and moving on.

Other services

Denbighshire Self-Advocacy Project

Denbighshire Council commissioned a new discrete service to support and develop self-advocacy groups for individuals with learning difficulties living in Denbighshire. This service has supported self-advocacy groups across Denbighshire, to have a real and independent voice within their communities on a range of issues. This project is funded until March 2023.

Direct Payments Support Service (Anglesey)

On Anglesey we provide payroll support and processing and support services for people who receive a Direct Payment in order that they can successfully manage their own care through employing carers and support services directly shaped to their own individual needs. NWAAA supports individuals to understand set up and effectively maintain their Direct Payment through administrative and practical support with payroll, employing staff and ensuring changes in needs are responded to. The project has been funded both through charging individuals for payroll services at a fixed cost, and through an element of funding via the Local Authority to provide the support element to employers and employees. This funding has been agreed for the project into 2023-24.

Financial Review

The Association carries out its activities across a wide geographical area and with a wide community of interest. NWAAA benefits from a range of funding sources and these have widened in the last few years. However, all funding is time limited and there is always the need to seek and secure new funding through a range of sources, be they local authority, health or private sector and grant making bodies. NWAAA management continues to explore opportunities for extending existing funding and securing new funding through opportunities afforded within the advocacy sector both in existing locations worked in and beyond. NWAAA operates in its own right in these matters and in partnership with other similar organisations as applicable.

Principal Funding Sources

Income was derived from a variety of contracts with local authorities and private companies. Income from projects is slightly lower than the previous year, £410, 857 compared with £452,273. This is due to the company seeing some reduction in funds as projects came to an end, notably the Co-Operatives Project and the AWPF Self Advocacy Project.

Reserves Policy

NWAAA has conducted an assessment of what its minimum reserve should be to meet liabilities to staff and other long-term liabilities such as office rent, in the event of either cash flow shortfalls, emergency unplanned expenditures, or in respect of winding down costs if the Association were to cease trading. The Trustees are satisfied that sufficient funds exist for the Association to meet its financial requirements

in the event of any such scenarios. Reserves are monitored throughout the year and any expenditure to be met from reserves must be approved by the Trustees.

NWAAA operates a range of projects, as detailed above. The major bulk of funding for the Association's projects comes from Local Authority contracts. Many of these have been extended in line with performance targets being met but also due to Authorities being uncertain of the direction of travel post-Covid. These contracts remain likely to be retendered in some form in the next twelve months or so. NWAAA retains plans to restructure and adapt in the event of any such losses. NWAAA continues to assess and pursue other opportunities for funding outside existing streams. In reviewing the circumstances of the NWAAA, it considered that adequate resources remain in place to fund the activities of the Association into the foreseeable future. The Trustees are of the view that the association remains a going concern.

The net assets of the organisation show an increase in total charity funds from £321,350 to £378,634. Of this fixed assets made up £1,257 in 2023. There were no restricted funds at the year end. Free reserves can therefore be calculated as being £378,634.

Structure Governance and Management

Charity name: Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru

Charity Registration number:	1060826
Company Registration Number:	3308387
Country of Incorporation:	England & Wales
Registered office and operational Address:	14a Ash Court, Parc Menai Bangor LL574DF

Directors and trustees of NWAAA

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustees' and Directors

Mr Emlyn P. Thomas	Chair
Mrs Eileen Clarke	(resigned Jan 2023)
Mrs Betty Williams	
Mr Arfon Thomas	
Mrs Debbie Tebbutt	
Mr Hassim Ganiyu	
Jon Stevens	Company Secretary

Key Personnel Management Team

Jon Stevens	Chief Executive
Kathy Slinn	Strategic Development manager

Staff
Nia Harrison
Adrian Jones
Mel Roberts
Beth Hayward
Helga Uckermann
Rebecca Roberts
Catherine Cordova
Danny Garrod
Angela Morris
Ceri Griffiths Bell

Auditor	WJ Matthews and Son, 11-15 Bridge St, Caernarfon
Bankers	HSBC, 274 High St, Bangor.

Governing Document

NWAAA was born of the Bryn y Neuadd Advocacy Service and became registered as a charity in January 1997. It is also registered as a Company Limited by Guarantee. The scope of organisational activity is beginning to change, not least in response to Commissioners changes away from disability specific services to generic services. As such the NWAAA has agreed with Charity Commission to change its main objects to the following;

> "To promote and provide advice and advocacy for people facing disadvantage through disability, illness, age or social exclusion, who live, in particular but not exclusively, in North Wales".

Membership and Directorship

All members of NWAAA are Directors. Directors are recruited through a variety of sources including word of mouth, business contacts and open advertisement through relevant Voluntary Sector networks.

Trustee Training

The Association is committed to supporting trustees both existing and new to access suitable training opportunities to enhance their skills in areas of governance.

Pay policy for senior staff

The directors consider the board of directors, who are the Trust's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Trust on a day to day basis. All directors give of their time freely and no director received remuneration in the year.

In view of the nature of the charity, the directors benchmark against pay levels in other comparable organisations of a similar size and structure and related to similar role and responsibilities.

Risk Management

The Association has continued to review risk to the Association on an ongoing basis from both internal and external perspectives. The main external areas of concern continue to lie in the reality that all sources of funding are time limited and therefore there will be the potential for funding sources (if not extended or renewed) expire. Several contracts fall due for retender in the coming year, including Gwynedd and Mon, Wrexham and Flintshire. NWAAA continue to mitigate this by seeking and securing new funding opportunities and this process will continue. NWAAA continue to look for further diversification and partnership working opportunities. We continue to maintain contingency plans against a range of possible scenarios, such as loss of contracts.

Internally, the main areas of risk again lie in the field of finances, more specifically, the increasing costs of those staff and non-staff aspects of the operations needed to deliver what has become much larger service. Investment in technology has grown and continues to do so in light of the pattern of home working. There are also potential risks form this way of working, it is not to everyone's tastes and we may see staff depart which would lead the recruit, employ and train new staff, potentially adding extra cost and also denting delivery. We retain robust induction and supervision programmes to avoid this. Mitigations helped by the changed pattern of work due to COVID e.g., costs of travel have helped. However, these mitigations are a product of circumstance and we must be mindful of how we emerge from the pandemic to retain these benefits. By securing contracts we have increased our sustainability, but growth potentially brings greater risk. The Management of the Association is proactive in planning contingencies and seeking new avenues of secure funding not least as new opportunities arise as post pandemic priorities in social care become evident.

Organisational Structure

Directors approve annual budgets and have devolved operational responsibility to Management, whilst maintaining their monitoring role The Association's Staff Handbook Policies and Procedures detail these fully.

Responsibilities of the Management Committee

Company law requires the Management Committee to prepare financial statements for each financial year. These statements must give a true and fair view of the state of affairs of the charitable company. Accounts will be prepared to show incoming and outgoing resource and the balance sheet made up to the year end. In preparing these statements the management committee will follow best practice and;

- Select suitable accounting policies.
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements.

The management committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to ensure that the financial statements comply with the Companies Act 2006. The management committee is 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.

Members of the Management Committee

Members of the management committee who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out above (page 6).

Directors' Statement As To The Disclosure Of Information To Auditor

The directors' confirm that so far as each director is aware, there is no relevant audit information (information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware. Each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditor

WJ Matthews and Son were reappointed as the company's auditor for 2022-23.

Approved by the Management Committee on 13.12.2023

Signed .....

E.P Thomas – Chair of Trustees

Independent Auditor's Report to the Members of Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru

Opinion

We have audited the financial statements of Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru for the year ended 31st March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 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.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty related to going concern

We draw attention to note 18 of the financial statements, which details the uncertainty regarding the sources of income from local authorities for the next 12 months. This indicates that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issues.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees'' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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 the 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.

Responsibilities of trustees

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 the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise noncompliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including legislation such as the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and noncompliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit, we also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a matter that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company'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 company's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

David Chidley (Senior Statutory Auditor)
For and on behalf of
W. J. Matthews & Son
Statutory Auditor and
Chartered Accountants
11-15 Bridge Street
Caernarfon

Dated: 13.12.2023

Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru

Statement of Financial Activities (Incorporating an Income and Expenditure account) *for the year ended 31 March 2023*

	Note	2023	2022
		£	£
Income			
Donations			
Donations		500	-
Income from charitable activities			
Grants and contracts	*3*	410,857	452,273
Other income			
Bank interest received		509	14
Other income		79	-
Total income		411,945	452,287
Expenditure			
Expenditure on charitable activities		354,661	392,438
Total expenditure	*4*	354,661	392,438
Net (expenditure)/ income for the year and net movement in funds for the year		57,284	59,849
Funds brought forward at 1 April 2022		321,350	261,501
Funds carried forward at 31 March 2023		378,634	321,350

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities. The figures given here reflect the information held in the full accounts.

Balance sheet *at 31 March 2023*
(Company number: 3308387)

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible fixed assets	*12*		1,257		2,626
Current assets					
Debtors	*13*	51,360		55,907	
Cash at bank and in hand		330,477		278,262	
		381,837		334,169	
Creditors: *amounts falling due within one year*	*14*	(4,460)		(15,445)	
Net current assets			377,377		318,724
Net Assets			378,634		321,350
Funds					
Unrestricted funds	*16*		378,634		321,350
Total Charity Funds			378,634		321,350

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

Approved by the Board of directors on 13th December 2023 and signed on its behalf by

E P Thomas ..... Trustee

Mr. E. Thomas

Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru

Statement of Cash Flows *for the year ended 31 March 2023*

	Note	2023 £	2022 £
Cash used in operating activities	*17*	**51,706**	**63,243**
Cash flows from investing activities			
Interest income		509	14
Purchase of tangible fixed assets		-	(1,100)
Disposal of tangible fixed assets		-	70
Cash provided by/(used by) investing activities		**509**	**(1,016)**
Increase/(decrease) in cash and cash equivalents in the year		**52,215**	**62,227**
Cash and cash equivalents at the beginning of the year		**278,262**	**216,035**
Cash and cash equivalents at the end of the year		**330,477**	**278,262**

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP(FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b. Preparation of the accounts on a going concern basis

The trustees consider that the most significant uncertainties in respect of the charitable company's ability to continue as a going concern relate to the pressures and uncertainties arising from the difficulty in securing sustained funding from Local Authorities.

c. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity, there is sufficient certainty that receipt of the income is considered probable and the income can be measured reliably. Income is deferred if the performance related conditions have not been met or if the income is earmarked for future periods.

Income from government and other grants, whether 'capital grants' or 'revenue grants' is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount, can be measured reliably and is not deferred. Income is deferred where the conditions for entitlement to the income have not been met or where the income has been given specifically for a future period.

d. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside for a specific purpose. Restricted funds are funds that 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 a particular restricted purpose.

e. Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Resources expended are included in the Statement of Financial Activities on an accruals basis.

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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f. Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include costs of administration, finance, personnel, payroll and governance costs which supports the charitable programmes.

g. Operating leases

The charity classifies the renting of properties as operating leases; the title to the properties reside with the lessor and the economic life of the properties is far in excess of the term of the leases.

h. Tangible fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing under £250 are not capitalised. The cost of tangible fixed assets is written off over their expected useful lives as follows:

Motor vehicles	20%	reducing balance
Computer equipment	33%	straight line
Office alterations	33%	straight line over the term of the lease
Other	25%	reducing balance

i. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

j. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts.

l. Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as a basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

m. Pensions

The Company contributes to a pension scheme which is a defined contribution scheme. The cost of pension benefits is charged to the statement of financial activities, so as to accrue the cost over the service lives of employees. The cost for the year was £13,386 (2022 - £11,745). There were outstanding contributions of £NIL, (2022 - £NIL) at the year end.

2. Legal status of the Charity

The company is limited by guarantee. If upon the winding up of the company, there remains after the satisfaction of all debts and liabilities, any property whatsoever the same shall not be paid to or distributed among the members of the company, but shall be given to some other charitable institution having similar objects to the company. As members will not receive any surplus from the company, a Reconciliation of Members' Funds is not required.

3. **Grant income/ Service Level Agreements**	2023	2022
	£	£
Gwynedd Council – Independent Advocacy	83,810	78,001
Ynys Mon Council – Independent Advocacy	41,500	41,500
Gwynedd Council – Supporting People	4,438	4,472
Ynys Môn Direct Payments Scheme	19,292	19,938
Gwynedd Council –Relevant Person Representative	8,610	9,766
Ynys Môn – Relevant Person Representative	9,083	9,360
Flintshire Council – Learning Disability	41,215	41,215
Wrexham Council – Independent Advocacy	82,683	78,216
Denbighshire Council – Self Advocacy	24,017	24,017
Mental Health Care (MHC) Limited	23,625	31,500
Psychiatric rehabilitation contract	5,206	8,924
Bespoke Services	24,860	25,724
Co-operative Project Ynys Mon ICF	-	20,800
Denbighshire - Learning Disability Advocacy	41,618	41,570
Ynys Mon – SAG	-	2,000
All Wales People First - SAG	900	15,000
	410,857	452,273

4. **Total Resources Expended**	2023	2022
	£	£
Staff and Facilitators salaries	215,184	246,620
Staff and Facilitators travel expenses	13,794	12,239
Vehicle expenses	1,705	7,881
Room hire	760	500
Project costs	-	1,000
Governance costs	9,372	9,487
Support costs	113,846	114,711
	354,661	392,438

All expenses are in respect of advocacy services. Expenditure on charitable activities in the year was £354,661 (2022 - £392,438).

5. Analysis of governance and support costs

Initially, the charitable Company identifies the costs of its support functions. It then identifies those costs which relate to the governance function

	General Support	Governance	Total 2023	Total 2022
	£	£	£	£
General office and finance staff	33,332	6,672	40,004	45,700
Training, supervision and affiliation	8,926	-	8,926	2,740
Premises expenses	22,458	-	22,458	25,775
Communications	9,010	-	9,010	8,211
Office expenses	17,666	-	17,666	17,588
Repairs, renewals and maintenance	11,894	-	11,894	12,025
Auditor fees	2,088	2,700	4,788	4,282
Professional fees	7,103	-	7,103	5,880
Depreciation etc	1,369	-	1,369	1,997
	113,846	9,372	123,218	124,198

6. Net income for the year

	2023 £	2022 £
This is stated after charging:		
Depreciation	1,369	1,854
(Profit)/loss on disposal of fixed assets	-	143
Operating leases – land	24,819	24,125
Auditor's remuneration	2,700	2,600
Accountancy and payroll services	2,088	1,682

7. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2023 £	2022 £
Salaries and wages	228,665	262,720
Employers national insurance	13,137	17,855
Pension contributions	13,386	11,745
	255,188	292,320

No employee had employee benefits in excess of £60,000 a year (2022 – £Nil).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022 - £Nil) neither were they reimbursed expenses during the year (2022 – £Nil). No charity trustee received payment for professional or other services supplied to the charity (2022 - £Nil).

The key management personnel of the charity comprise the Trustees and management team. The total employee benefits of the key management personnel of the charity were £74,086 (2022 - £88,507).

8. Staff numbers

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

	2023 Number	2022 Number
Chief executive	1	1
Advocates	9	10
Administration and support	1	1
Total	11	12

9. Related party transactions

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2022 – Nil).

10. Government Grants

Income from government grants comprise service level agreements with local authorities to provide advocacy services to the charity's beneficiaries.

11. Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

12. Tangible fixed assets

	Equipment	Motor Vehicles	Total
	£	£	£
Cost			
At 1 April 2022 and 31 March 2023	56,843	2,000	58,843
Depreciation			
At 1 April 2022	54,636	1,581	56,217
Charge for the year	1,285	84	1,369
Eliminated on disposals	-	-	-
At 31 March 2023	55,921	1,665	57,586
Net book value			
At 31 March 2023	922	335	1,257
At 31 March 2022	2,207	419	2,626

13. Debtors

	2023	2022
	£	£
Contracts due	48,785	51,090
Prepayments	2,575	4,817
	51,360	55,907

14. Creditors: *amounts falling due within one year*

	2023	2022
	£	£
Accruals and deferred income	4,460	15,445
	4,460	15,445

15. Commitments

Operating leases

The charity has commitments under operating leases as follows:

	Land and Buildings		Other	
	2023	2022	2023	2022
	£	£	£	£
Leases expiring:				
Between one and five years	-	-	16,502	5,670

16. Funds

	Balance 31 March 2022 £	Incoming Resources £	Resources Expended £	Transfers £	Balance 31March 2023 £
Unrestricted funds					
General Fund	321,350	411,945	354,661	-	378,634
	321,350	411,945	354,661	-	378,634

	Balance 31 March 2021 £	Incoming Resources £	Resources Expended £	Transfers £	Balance 31March 2022 £
Unrestricted funds					
General Fund	261,501	452,287	392,438	-	321,350
	261,501	452,287	392,438	-	321,350

If the company is wound up or dissolved and after all its debts and liabilities have been satisfied there remains any property, it shall not be paid to or distributed among the members of the company, but shall be given or transferred to some other charitable company having objects similar to its own, and similar objects prohibiting the distribution of its income and property.

Unrestricted Funds
The main activity of the company is to provide an advocacy service to adults with a learning disability, physical disability or mental health problems.

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net movement in funds	57,284	59,849
Add back depreciation charge	1,369	1,997
Deduct interest income shown	(509)	(14)
Decrease/(Increase) in debtors	4,547	(7,072)
Increase/(Decrease) in creditors	(10,985)	8,483
Net cash used in operating activities	51,706	63,243

18. Going concern

The company's main source of income is from service level agreements with local authorities to provide advocacy services. Several of these contracts expire at the end of March 2024. The company is currently in the process of re-tendering for these contracts. As a result, the income for the Company over the next 12 months is uncertain. The Board are looking at other possible sources of income including partnerships with other advocacy services.

19. Direct Payments Scheme

The charitable company provides payroll processing, payment and support services for people whose care is funded through direct payments. The company receive monies on behalf of these individuals from the local government, process the payroll and pay the employees of the individuals. As a result, the company holds money in trust on behalf of these individuals. As at 31 March 2023 the balance held was £340,371 (2022 - £282,706). As the monies are held in trust they are not included within the company balance sheet.

20.Prior year fund breakdown

Statement of Financial Activities (Incorporating an Income and Expenditure account) *for the year ended 31 March 2022*

	2022	2021
	£	£
Income		
Income from charitable activities		
Grants and contracts	452,273	469,453
Other income		
Bank interest received	14	60
Job Retention Scheme	-	1,560
Total income	452,287	471,073
Expenditure		
Expenditure on charitable activities	392,438	384,673
Total expenditure	392,438	384,673
Net (expenditure)/ income for the year and net movement in funds for the year	59,849	86,400
Funds brought forward at 1 April 2021	261,501	175,101
Funds carried forward at 31 March 2022	321,350	261,501

Expenditure in furtherance of the charity's objects	**2023** **£**	**2022** **£**
Staff/ Support staff/Facilitators salary	255,188	292,320
Staff/ Facilitators travel expenses	13,794	12,239
Maintenance, repairs and renewals	637	465
Training expenses	4,393	2,337
Office rent and rates	24,819	24,125
Premises expenses	(2,361)	1,650
Room hire	760	500
Conference fees and expenses	3,774	170
Trade insurances	3,644	4,974
Vehicle expenses	1,705	3,911
Vehicle leases	-	3,971
Affiliation fees	759	232
Computer expenses	11,256	11,560
Telephone	9,010	8,211
Postages	-	5
Leasing	7,635	7,637
Advertising and website	-	461
Stationery	3,737	2,737
Translation costs	345	1,106
Auditor fees	4,788	4,282
Professional fees	7,103	5,880
Project costs	-	1,000
Bank charges	94	85
Sundry expenses	2,212	583
Depreciation and loss on disposal of fixed assets	1,369	1,997
	354,661	392,438

GWASANAETH ADFOCATIAETH A CHYNGHORI GOGLEDD CYMRU'

England & Wales - Charity number 1060826

Accounts

Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru
North Wales Advice and Advocacy Association

Annual Report

Report and Financial Statements for Financial Year 2021-22

Annual Report of the Trustees the Year Ending 31st March 2022

Chair's Summary

At the start of this financial year, we were still emerging from the long winter of the pandemic. While our services had continued to operate throughout the period of Covid, it had been in very different ways to how things had been. The period of this report covers the journey back into more recognisable ways of working. It is a journey that is not yet over, as the effects of the last two years are only now beginning to be fully appreciated and understood by all of us. The third sector and social care have been at the forefront of facing the challenges of Covid and will be at the forefront of tackling the legacy it has left. How NWAAA positions itself to be able to continue effectively in the post-pandemic world has been the major theme of this last year. We might be best to think of the last year as a transitional phase, where we are both weathering the storm, while plotting the course we need to follow next. These competing tensions are subsiding as the pandemic draws to a close but have required the service to exercise balanced judgments to both deliver in the present and build for the future.

Ensuring the right balance is struck in how the service delivers on its objectives, is a key task of the management, and for the last two years the management team has had to be continually responsive to changing demands. The Board is grateful to the management team of Jon Stevens and Kathy Slinn for not only maintaining service delivery throughout the year but developing and implementing process changes to strengthen the service. As the following accounts show, the Association maintains a secure financial position. The strategic aim to weather the pandemic storm has been achieved. The uncertainties of the last two years have meant restraint in some areas to ensure that we have adequate resources to meet the challenges of the post pandemic world. Through careful management we have placed ourselves in a stronger position than we have possibly ever been in. This will be vital for the service as we move into the coming year or so.

This year saw the departure in October 2021 of one of our longstanding managers, Caroline Campbell, after nearly 20 years of service with NWAAA. Her contributions to NWAAA over that time were enormous and she supported many, many people over the years. Her colleagues in both NWAAA and many other services were sad to her retire but wish her all the very best for the future. Likewise, we were sad to see the departure of two other staff, Dafydd Roberts and Angela McDermott, who had been with the service for several years, but felt that, they wanted to further their careers in different areas. Again, we wish them both well and thank them for their work. On happier notes, we have welcomed two new staff to the organisation, Angela Morris and Ceri Griffiths who have both established themselves as valued team members and effective Advocates for those who they support. The Board acknowledges the continuing huge contribution of all staff members, old and new, to the work of the service. The level of commitment shown by staff both to NWAAA, and to the individuals who need our Advocacy service, now more than ever, is the major reason the service continues to flourish and grow.

Our thanks as ever, go to all colleagues on the Board of Trustees of the Association for their continued dedication to supporting the work of NWAAA and offering guidance and direction to ensure its sustainability as an organisation.

We also thank our funders from both local authorities and private organisations who continue to support us in delivering our vitally important services. As we all navigate the challenges that undoubtedly lie ahead, we hope to continue to work together to ensure the best possible support for the vulnerable and disadvantaged individuals and groups at the heart of our work.

Emlyn P Thomas
Chair

As described above, the last year has been about facing the challenges of the post- pandemic environment, without being entirely sure that are in the post-pandemic world. The strange sense of uncertainty that has pervaded much of the last two years persists. Restrictions formally have lifted, but the effects of Covid on how we work, and how more broadly how social care services operate, remains.

It is clear none of us can say how we work now has returned to anything like the situation we were in previously. Yet, we take the view that in many ways, that is no bad thing. The last two years taught us that there are many ways of working more efficiently to support individuals that yield the same or better results. Travelling the length and breadth of the counties daily to meet with individuals, or attend meetings, can be managed much more easily by continuing to use video calls where applicable. Homeworking has evolved into hybrid working, where staff can balance their working pattern between office and home as their schedule and the service needs. The use of time and resources has become more efficient by continuing to use some the enforced changes the pandemic wrought on us as we move into the future. However, there is still a need for these measures to be balanced. We still need to see individuals we support face to face, it builds the Advocacy relationship that is so vital to successful outcomes. We need to visit places like care homes, day services and the like to maintain that presence of Advocacy, to get a feel for what is happening on the ground as it were. Meeting colleagues in other services is vital to the strengthening of collaborative working to support individuals. Also, we still need to have regular contact between our staff team and management to provide the support and guidance that ensures quality of service delivery.

The management team at NWAAA has undergone some significant changes in the last year. This has presented opportunities to the remaining management team to restructure and refocus the management of the organisation. It has given opportunity to analyse, review and redevelop many of the organisational processes in place in areas such as referral management and staff supervision. There has been a lengthy process of change management to develop and embed new systems and revised procedures in the staff team, and this work goes on. Alongside these developments we have been redesigning and implementing a revised quality assurance process to allow for a continuous quality monitoring process to feed through all levels of casework and service delivery. This work will be vital not only in improving quality of service delivery on an ongoing basis, but also in providing the evidence of quality service delivery to secure ongoing and future funding.

As mentioned, there has been an element a transitional phase to the last year, no one entirely sure of what might happen next. This delayed many things, not least the retendering of key contracts that provide the bulk of our funding, but they cannot be delayed forever. We expect the coming year to be one where we will see retendering exercise undertaken, and where we will also see what the funding available is, in what will arguably be more straightened times.

However, those challenges do not phase us. As a team, as a service we have worked harder than ever over the course of the last two years to make sure we delivered our services to those who needed them, despite the challenges. Alongside that, we ensured that the organisation retained a sound position financial stability and built a measure of security to face future uncertainties. Consequently, NWAAA learned that it has the resilience, the strength, the knowledge, and the skill to move forward and succeed.

Aims and Objectives of NWAAA

NWAAA offers high quality, independent Advocacy across the range of health and social care settings, to as broad a range of individuals who require support as possible. We see Advocacy as being a dynamic and collaborative process that requires us to work in partnership with individuals to have their voices heard, be treated fairly, secure the rights to which they are entitled and obtain the services they require. In addition to working with individuals on their issues, NWAAA actively seek to involve ourselves in wider conversations about health and social care services, raising broader issues and themes of inequality and disadvantage, and advocating for solutions to these at local, regional and national levels.

NWAAA seeks to be not only a service that is responsive to the current needs of the individuals it supports, but also a proactive service in that anticipates developments, issues and trends that will impact those individuals and require new strands of service delivery and developments in Advocacy support.

NWAAA is guided by the principles of the Advocacy Charter and our ethos, focus and service delivery is designed to reflect these core values. We are proud to have been awarded the Advocacy Quality Performance Mark which has assessed NWAAA against these key principles.

NWAAA has been delivering its services for over 30 years and operates across the North Wales region. As a charitable entity, our activities are undertaken to further our charitable purposes for the public benefit "***to promote and provide advice and advocacy for people facing disadvantage through disability, illness, age or social exclusion, who live, in particular but not exclusively, in North Wales***".

In shaping our objectives, operating our projects, planning and delivering our activities we draw upon a skilled and experienced trustee, management and staff team who all play vital roles in ensuring NWAAA meets its aims and objectives.

NWAAA relies on a range of funding sources from public sector and private sector bodies to deliver its services. Funding comes from a range of organisations and bodies who contract with the Association to deliver particular services to specific projects and eligible groups. We see the relationships built and maintained with funders as a vital part of achieving the aims of both NWAAA and the individuals who use our services. NWAAA seeks to work with its funders to develop services to adapt to new circumstances, new challenges and new demands.

Funding Sources 2021-22

NWAAA provides services across the North Wales region. These include a number of Independent Advocacy Service contracts with local authority and private sector providers. Additionally, we deliver a range of additional projects in Self Advocacy, Direct Payments Support and Community Development In 2021-22 we continued to provide a range of projects that had commenced funding in previous years, consolidating and building on the aims and objectives of these projects, despite the challenges created by the ongoing pandemic restrictions.

Independent Advocacy Services

Gwynedd and Anglesey Advocacy Service

Gwynedd and Anglesey jointly commission an Independent Professional Advocacy (IPA) service. The IPA service is provided as part of the Local Authorities duties under the Social Services and Well-being (Wales) Act. Additionally, the project lower level one to one advocacy and signposting for those issues outside of the remit of IPA. This service is open to any adult funded by Gwynedd or Anglesey who have care or support needs, whether or not they are being met. The project has been granted a further extension in funding to March 2023.

Paid Relevant Persons Representative Services - Gwynedd and Anglesey

Paid Relevant Persons Representative services are provided to those individuals subject to Deprivation of Liberty Authorisation under the Mental Capacity Act 2005. This is a vital safeguarding role which aims to protect the rights of some of the most vulnerable individuals in care homes and other settings, who lack capacity. For some time, the government has been endeavouring to implement the Liberty Protection Safeguards, which may see the role of Paid RPR change. However, no set date has been agreed on the change due to the impacts of Covid and delays in producing a Code of practice for the new arrangements. The project is therefore funded until March 2023.

Supporting People (Gwynedd)

NWAAA is funded to provide an Advocacy to individuals with a Learning Disability who are in receipt of funding under 'Supporting People, around tenancy and housing matters to sustain their tenancies and homes.

Wrexham Advocacy Service

The service provides Independent Professional Advocacy to all client groups (excluding those with mental health issues) in receipt of, or eligible for, adult social care. Similar to other projects there is both IPA and advocacy for lower level issues provided. This project has been reviewed by the authority and a further extension of service to January 2023 has been agreed.

Flintshire Learning Disability Advocacy

The Association is funded by Flintshire County Council to deliver Independent Advocacy services to Adults with a Learning Disability in Flintshire, and to those residents of Flintshire who are placed out of county. This project is funded until October 2022.

Denbighshire Learning Disability Advocacy

A new project opportunity with Denbighshire Council to provide Independent Advocacy services for individuals with a learning disability and in receipt of, or eligible to, social care services. The project was extended to March 2023 on the basis of sound performance and as the Authority determines what direction its Advocacy provision will take.

Mental Health Care UK Ltd

The Association provides Independent Advocacy services to MHC UK Ltd, a large private sector provider of rehabilitation and nursing/residential services. This project is funded on a rolling basis.

Delfryn House and Lodge

The Association provides a generic advocacy service at Delfryn independent Psychiatric Rehabilitation Unit in Flintshire. Advocates support patients at all stages of their rehabilitation journey, from initial admission, through ongoing care planning and into discharge planning and moving on.

Other services

Denbighshire Self-Advocacy Project

Denbighshire Council commissioned a new discrete service to support and develop self-advocacy groups for individuals with learning difficulties living in Denbighshire. This service has supported self-advocacy groups across Denbighshire, to have a real and independent voice within their communities on a range of issues. This project is funded until March 2023.

Direct Payments Support Service (Anglesey)

On Anglesey we provide payroll support and processing and support services for people who receive a Direct Payment in order that they can successfully manage their own care through employing carers and support services directly shaped to their own individual needs. NWAAA supports individuals to understand set up and effectively maintain their Direct Payment through administrative and practical support with payroll, employing staff and ensuring changes in needs are responded to. The project has been funded both through charging individuals for payroll services at a fixed cost, and through an element of funding via the Local Authority to provide the support element to employers and employees. This funding came through ICF monies until March 2022.

Financial Review

The Association carries out its activities across a wide geographical area and with a wide community of interest. NWAAA benefits from a range of funding sources and these have widened in the last few years. However, all funding is time limited and there is always the need to seek and secure new funding through a range of sources, be they local authority, health or private sector and grant making bodies. NWAAA management continues to explore opportunities for extending existing funding and securing new funding through opportunities afforded within the advocacy sector both in existing locations worked in and beyond. NWAAA operates in its own right in these matters and in partnership with other similar organisations as applicable.

Principal Funding Sources

Income was derived from a variety of contracts with local authorities and private companies. Income from projects is slightly lower than the previous year, £452,273 compared with £469,453. This is due to the company seeing some reduction in funds as projects came to an end, and a reduction in monies claimed for certain spot purchase projects, for example paid RPR. New sources of funding have been seen in the development of work with AWPF as part of self-advocacy development. There is also increase in funding from payroll services as the Direct Payments project has grown over the year.

Reserves Policy

NWAAA has conducted an assessment of what its minimum reserve should be to meet liabilities to staff and other long-term liabilities such as office rent, in the event of either cash flow shortfalls, emergency unplanned expenditures, or in respect of winding down costs if the Association were to cease trading. The Trustees are satisfied that sufficient funds exist for the Association to meet its financial requirements in the event of any such scenarios. Reserves are monitored throughout the year and any expenditure to be met from reserves must be approved by the Trustees.

NWAAA operates a range of projects, as detailed above. The major bulk of funding for the Association's projects comes from Local Authority contracts. Many of these have been extended in line with performance targets being met but also due to Authorities being uncertain of the direction of travel post-Covid. These contracts remain likely to be retendered in some form in the next twelve months or so. NWAAA retains plans to restructure and adapt in the event of any such losses. NWAAA continues to asses and pursue other opportunities for funding outside existing streams. In reviewing the circumstances of the NWAAA, it considered that adequate resources remain in place to fund the activities of the Association into the foreseeable future. The Trustees are of the view that the association remains a going concern.

The net assets of the organisation show an increase in total charity funds from £261,501 to £ 325,350. Of this fixed assets made up £2,626 in 2022. There were no restricted funds at the year end. Free reserves can therefore be calculated as being £325,350.

Structure Governance and Management

Charity name: Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru

Charity Registration number:	1060826
Company Registration Number:	3308387
Country of Incorporation:	England & Wales
Registered office and operational Address:	14a Ash Court, Parc Menai Bangor LL574DF

Directors and trustees of NWAAA

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustees' and Directors

Mr Emlyn P. Thomas	Chair
Mrs Eileen Clarke	Company Secretary
Mrs Betty Williams	
Mr Arfon Thomas	
Mrs Debbie Tebbutt	

Key Personnel Management Team

Jon Stevens	Chief Executive
Kathy Slinn	Strategic Development manager

Staff
Nia Harrison
Adrian Jones
Mel Roberts
Beth Hayward
Helga Uckermann
Rebecca Roberts
Catherine Cordova
Danny Garrod
Angela Morris
Ceri Griffiths Bell

Auditor	WJ Matthews and Son, 11-15 Bridge St, Caernarfon
Bankers	HSBC, 274 High St, Bangor.

Governing Document

NWAAA was born of the Bryn y Neuadd Advocacy Service and became registered as a charity in January 1997. It is also registered as a Company Limited by Guarantee. The scope of organisational activity is beginning to change, not least in response to Commissioners changes away from disability specific services to generic services. As such the NWAAA has agreed with Charity Commission to change its main objects to the following;

> "To promote and provide advice and advocacy for people facing disadvantage through disability, illness, age or social exclusion, who live, in particular but not exclusively, in North Wales".

Membership and Directorship

All members of NWAAA are Directors. Directors are recruited through a variety of sources including word of mouth, business contacts and open advertisement through relevant Voluntary Sector networks.

Trustee Training

The Association is committed to supporting trustees both existing and new to access suitable training opportunities to enhance their skills in areas of governance.

Pay policy for senior staff

The directors consider the board of directors, who are the Trust's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Trust on a day to day basis. All directors give of their time freely and no director received remuneration in the year.

In view of the nature of the charity, the directors benchmark against pay levels in other comparable organisations of a similar size and structure and related to similar role and responsibilities.

Risk Management

The Association has continued to review risk to the Association on an ongoing basis from both internal and external perspectives. The main external areas of concern continue to lie in the reality that all sources of funding are time limited and therefore there will be the potential for funding sources (if not extended or renewed) expire. Several contracts fall due for retender in the coming year, including Gwynedd and Mon, Wrexham and Flintshire. NWAAA continue to mitigate this by seeking and securing new funding opportunities and this process will continue. NWAAA continue to look for further diversification and partnership working opportunities. We continue to maintain contingency plans against a range of possible scenarios, such as loss of contracts.

Internally, the main areas of risk again lie in the field of finances, more specifically, the increasing costs of those staff and non-staff aspects of the operations needed to deliver what has become much larger service. Investment in technology has grown and continues to do so in light of the pattern of home working. There are also potential risks form this way of working, it is not to everyone's tastes and we may see staff depart which would lead the recruit, employ and train new staff, potentially adding extra cost and also denting delivery. We retain robust induction and supervision programmes to avoid this. Mitigations helped by the changed pattern of work due to COVID e.g., costs of travel have helped. However, these mitigations are a product of circumstance and we must be mindful of how we emerge from the pandemic to retain these benefits. By securing contracts we have increased our sustainability, but growth potentially brings greater risk. The Management of the Association is proactive in planning contingencies and seeking new avenues of secure funding not least as new opportunities arise as post pandemic priorities in social care become evident.

Organisational Structure

Directors approve annual budgets and have devolved operational responsibility to Management, whilst maintaining their monitoring role The Association's Staff Handbook Policies and Procedures detail these fully.

Responsibilities of the Management Committee

Company law requires the Management Committee to prepare financial statements for each financial year. These statements must give a true and fair view of the state of affairs of the charitable company. Accounts will be prepared to show incoming and outgoing resource and the balance sheet made up to the year end. In preparing these statements the management committee will follow best practice and;

- Select suitable accounting policies.
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements.

The management committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to ensure that the financial statements comply with the Companies Act 2006. The management committee is 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.

Members of the Management Committee

Members of the management committee who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out above (page 6).

Directors' Statement As To The Disclosure Of Information To Auditor

The directors' confirm that so far as each director is aware, there is no relevant audit information (information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware. Each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditor

WJ Matthews and Son were reappointed as the company's auditor for 2022-23.

Approved by the Management Committee on ..14/12/2022.

Signed ..E P Thomas.

E.P Thomas – Chair of Trustees

Independent Auditor's Report to the Members of Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru

Opinion

We have audited the financial statements of Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru for the year ended 31st March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 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.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issues.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees'' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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 the 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.

Responsibilities of trustees

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 the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise noncompliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including legislation such as the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and noncompliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit, we also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a matter that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company'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 company's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

David Chidley (Senior Statutory Auditor)
For and on behalf of
W. J. Matthews & Son
Statutory Auditor and
Chartered Accountants
11-15 Bridge Street
Caernarfon

Dated: 14/12/2022.

Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru

Statement of Financial Activities (Incorporating an Income and Expenditure account) *for the year ended 31 March 2022*

	Note	**2022**	**2021**
		£	**£**
Income			
Income from charitable activities			
Grants and contracts	*3*	452,273	469,453
Other income			
Bank interest received		14	60
Job Retention Scheme		-	1,560
Total income		452,287	471,073
Expenditure			
Expenditure on charitable activities		392,438	384,673
Total expenditure	*4*	392,438	384,673
Net (expenditure)/ income for the year and net movement in funds for the year		59,849	86,400
Funds brought forward at 1 April 2021		261,501	175,101
Funds carried forward at 31 March 2022		321,350	261,501

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities. The figures given here reflect the information held in the full accounts.

Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru

Balance sheet *at 31 March 2022*
(Company number: 3308387)

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible fixed assets	*12*		2,626		3,593
Current assets					
Debtors	*13*	55,907		48,835	
Cash at bank and in hand		278,262		216,035	
		334,169		264,870	
Creditors: *amounts falling due within one year*	*14*	(15,445)		(6,962)	
Net current assets			318,724		257,908
Net Assets			321,350		261,501
Funds					
Unrestricted funds	*16*		321,350		261,501
Total Charity Funds			321,350		261,501

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

Approved by the Board of directors on 14th December 2022 and signed on its behalf by

E Thomas ..... Trustee
Mr. E. Thomas

Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru

Statement of Cash Flows *for the year ended 31 March 2022*

	Note	2022 £	2021 £
Cash used in operating activities	*17*	**63,243**	**118,667**
Cash flows from investing activities			
Interest income		14	60
Purchase of tangible fixed assets		(1,100)	(2,600)
Disposal of tangible fixed assets		70	-
Cash provided by/(used by) investing activities		**(1,016)**	**(2,540)**
Increase/(decrease) in cash and cash equivalents in the year		**62,227**	**116,127**
Cash and cash equivalents at the beginning of the year		**216,035**	**99,908**
Cash and cash equivalents at the end of the year		**278,262**	**216,035**

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP(FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b. Preparation of the accounts on a going concern basis

The trustees consider that the most significant uncertainties in respect of the charitable company's ability to continue as a going concern relate to the pressures and uncertainties arising from the difficulty in securing sustained funding from Local Authorities.

c. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity, there is sufficient certainty that receipt of the income is considered probable and the income can be measured reliably. Income is deferred if the performance related conditions have not been met or if the income is earmarked for future periods.

Income from government and other grants, whether 'capital grants' or 'revenue grants' is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount, can be measured reliably and is not deferred. Income is deferred where the conditions for entitlement to the income have not been met or where the income has been given specifically for a future period.

d. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside for a specific purpose. Restricted funds are funds that 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 a particular restricted purpose.

e. Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Resources expended are included in the Statement of Financial Activities on an accruals basis.

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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f. Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include costs of administration, finance, personnel, payroll and governance costs which supports the charitable programmes.

g. Operating leases

The charity classifies the renting of properties as operating leases; the title to the properties reside with the lessor and the economic life of the properties is far in excess of the term of the leases.

h. Tangible fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing under £250 are not capitalised. The cost of tangible fixed assets is written off over their expected useful lives as follows:

Motor vehicles	20%	reducing balance
Computer equipment	33%	straight line
Office alterations	33%	straight line over the term of the lease
Other	25%	reducing balance

i. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

j. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts.

l. Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as a basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

m. Pensions

The Company contributes to a pension scheme which is a defined contribution scheme. The cost of pension benefits is charged to the statement of financial activities, so as to accrue the cost over the service lives of employees. The cost for the year was £11,745 (2021 - £13,327). There were outstanding contributions of £NIL, (2021 - £NIL) at the year end.

2. Legal status of the Charity

The company is limited by guarantee. If upon the winding up of the company, there remains after the satisfaction of all debts and liabilities, any property whatsoever the same shall not be paid to or distributed among the members of the company, but shall be given to some other charitable institution having similar objects to the company. As members will not receive any surplus from the company, a Reconciliation of Members' Funds is not required.

3. **Grant income/ Service Level Agreements**	2022	2021
	£	£
Gwynedd Council – Independent Advocacy	78,001	77,000
Ynys Mon Council – Independent Advocacy	41,500	41,500
Gwynedd Council – Supporting People	4,742	4,920
Ynys Môn Direct Payments Scheme	19,938	13,674
Gwynedd Council –Relevant Person Representative	9,766	10,452
Ynys Môn – Relevant Person Representative	9,360	15,265
Flintshire Council – Learning Disability	41,215	41,215
Wrexham Council – Independent Advocacy	78,216	78,216
Denbighshire Council – Self Advocacy	24,017	24,017
Mental Health Care (MHC) Limited	31,500	31,500
Psychiatric rehabilitation contract	8,924	5,948
Bespoke Services	25,724	21,058
Co-operative Project Ynys Mon ICF	20,800	40,000
Denbighshire - Learning Disability Advocacy	41,570	41,570
Flintshire North Wales Together (Safe Places)	-	4,460
Flintshire - Sparc Project	-	5,300
Wellbeing service evaluation (Gwynedd LD)	-	13,358
Ynys Mon – SAG	2,000	-
All Wales People First - SAG	15,000	-
	452,273	469,453

4. **Total Resources Expended**	2022	2021
	£	£
Staff and Facilitators salaries	246,620	249,553
Staff and Facilitators travel expenses	12,239	3,881
Vehicle expenses	7,881	6,571
Room hire	500	145
Project costs	1,000	4,000
Governance costs	9,487	11,136
Support costs	114,711	109,387
	392,438	384,673

All expenses are in respect of advocacy services. Expenditure on charitable activities in the year was £392,438 (2021 - £384,673).

5. Analysis of governance and support costs

Initially, the charitable Company identifies the costs of its support functions. It then identifies those costs which relate to the governance function

	General Support	Governance	Total 2022	Total 2021
	£	£	£	£
General office and finance staff	38,813	6,887	45,700	40,029
Training, supervision and affiliation	2,740	-	2,740	4,255
Premises expenses	25,775	-	25,775	20,402
Communications	8,211	-	8,211	10,885
Office expenses	17,588	-	17,588	19,131
Repairs, renewals and maintenance	12,025	-	12,025	12,227
Auditor fees	1,682	2,600	4,282	4,082
Professional fees	5,880	-	5,880	7,184
Depreciation etc	1,997	-	1,997	2,328
	114,711	9,487	124,198	120,523

6. Net income for the year

	2022 £	2021 £
This is stated after charging:		
Depreciation	1,854	2,328
(Profit)/loss on disposal of fixed assets	143	-
Operating leases – land	24,125	19,201
Auditor's remuneration	2,600	2,500
Accountancy and payroll services	1,682	1,582

7. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2022 £	2021 £
Salaries and wages	262,720	259,707
Employers national insurance	17,855	16,548
Pension contributions	11,745	13,327
	292,320	289,582

No employee had employee benefits in excess of £60,000 a year (2021 – £Nil).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021 - £Nil) neither were they reimbursed expenses during the year (2021 – £Nil). No charity trustee received payment for professional or other services supplied to the charity (2021 - £Nil).

The key management personnel of the charity comprise the Trustees and management team. The total employee benefits of the key management personnel of the charity were £88,507 (2021 - £94,836).

8. Staff numbers

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

	2022 Number	2021 Number
Chief executive	1	1
Advocates	10	10
Administration and support	1	1
Total	12	12

9. Related party transactions

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2021 – Nil).

10. Government Grants

Income from government grants comprise service level agreements with local authorities to provide advocacy services to the charity's beneficiaries.

11. Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

12. Tangible fixed assets

	Equipment	Motor Vehicles	Total
	£	£	£
Cost			
At 1 April 2021	55,743	15,653	71,396
Additions	1,100	-	1,100
Disposals	-	(13,653)	(13,653)
At 31 March 2022	56,843	2,000	58,843
Depreciation			
At 1 April 2021	52,887	14,916	67,803
Charge for the year	1,749	105	1,854
Eliminated on disposals	-	(13,440)	(13,440)
At 31 March 2022	54,636	1,581	56,217
Net book value			
At 31 March 2022	2,207	419	2,626
At 31 March 2021	2,856	737	3,593

13. Debtors

	2022	2021
	£	£
Contracts due	51,090	37,991
Prepayments	4,817	10,844
	55,907	48,835

14. Creditors: *amounts falling due within one year*

	2022	2021
	£	£
Accruals and deferred income	15,445	6,962
	15,445	6,962

15. Commitments

Operating leases

The charity has commitments under operating leases as follows:

	Land and Buildings		Other	
	2022	2021	2022	2021
	£	£	£	£
Leases expiring:				
Between one and five years	-	-	5,670	10,888

16. Funds

	Balance 31 March 2021 £	Incoming Resources £	Resources Expended £	Transfers £	Balance 31March 2022 £
Unrestricted funds					
General Fund	261,501	452,287	392,438	-	321,350
	261,501	452,287	392,438	-	321,350

	Balance 31 March 2020 £	Incoming Resources £	Resources Expended £	Transfers £	Balance 31March 2021 £
Unrestricted funds					
General Fund	175,101	471,073	384,673	-	261,501
	175,101	471,073	384,673	-	261,501

If the company is wound up or dissolved and after all its debts and liabilities have been satisfied there remains any property, it shall not be paid to or distributed among the members of the company, but shall be given or transferred to some other charitable company having objects similar to its own, and similar objects prohibiting the distribution of its income and property.

Unrestricted Funds
The main activity of the company is to provide an advocacy service to adults with a learning disability, physical disability or mental health problems.

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net movement in funds	59,849	86,400
Add back depreciation charge	1,997	2,328
Deduct interest income shown	(14)	(60)
Decrease/(Increase) in debtors	(7,072)	38,866
Increase/(Decrease) in creditors	8,483	(8,867)
Net cash used in operating activities	63,243	118,667

19. Direct Payments Scheme

The charitable company provides payroll processing, payment and support services for people whose care is funded through direct payments. The company receive monies on behalf of these individuals from the local government, process the payroll and pay the employees of the individuals. As a result, the company holds money in trust on behalf of these individuals. As at 31 March 2022 the balance held was £282,706 (2021 - £172,511). As the monies are held in trust they are not included within the company balance sheet.

Expenditure in furtherance of the charity's objects	**2022** **£**	**2021** **£**
Staff/ Support staff/Facilitators salary	292,320	289,582
Staff/ Facilitators travel expenses	12,239	3,881
Maintenance, repairs and renewals	465	583
Training expenses	2,337	3,331
Office rent and rates	24,125	19,201
Premises expenses	1,650	1,201
Room hire	500	145
Conference fees and expenses	170	-
Trade insurances	4,974	5,568
Vehicle expenses	3,911	2,616
Vehicle leases	3,971	3,955
Affiliation fees	232	424
Supervision fees	-	500
Computer expenses	11,560	11,644
Telephone	8,211	10,885
Postages	5	374
Leasing	7,637	9,397
Advertising and website	461	476
Stationery	2,737	2,374
Translation costs	1,106	388
Auditor fees	4,282	4,082
Professional fees	5,880	7,184
Project costs	1,000	4,000
Bank charges	85	64
Sundry expenses	583	490
Depreciation and loss on disposal of fixed assets	1,997	2,328
	392,438	384,673

GWASANAETH ADFOCATIAETH A CHYNGHORI GOGLEDD CYMRU'

England & Wales - Charity number 1060826

Accounts

Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru
North Wales Advice and Advocacy Association

Annual Report

Report and Financial Statements for Financial Year 2020-21

Annual Report of the Trustees the Year Ending 31st March 2021.

Chair's Summary

Needless to say, that the way which the NWAAA has operated during the past year has been affected significantly by the pandemic. Board members are extremely thankful to all staff for responding flexibly and innovatively to the undiminished demand, both in terms of referrals to the service and to the new ways of working and delivering Advocacy. Two new staff members joined us during the year namely Rebecca Roberts and Kate Cordova and we hope they will continue to enjoy working for the Association and appreciate their, and all their colleagues, contribution to our work in difficult times.

The Board is grateful to the management team for maintaining service delivery and operational function throughout the year. One of our stated aims in this year was maintaining and building on the financial stability established in 2019/20. Due in part to the impacts of pandemic, costs in certain areas such as travel have been reduced considerably, which has helped generate a surplus of funds for NWAAA. The Board recognises the work of the CEO Jon Stevens in managing resources to achieve a solid financial profile for the Association. The surplus built will be used to develop and enhance our service in terms of staff development, technological innovation and continuous improved quality in the services we deliver as we enter the post-Covid world.

Another of our aims for the year included increasing Board membership and this was achieved initially with two new members namely Debbie Tebbutt and Brian Williams. Sadly, the latter has stepped down recently, and we thank him for his contributions. The aim to increase Board membership still remains in the coming year and we are particularly keen on increasing membership from North East Wales, where we increasingly operate and would wish to have much greater representation from that area. My sincere thanks goes, as always, to all Board members who willingly share their specialised knowledge and time for no financial reward, and we look forward to expanding on the pool of talent we have.

Our thanks go also to our funders from both local authorities and private organisations who continue to entrust and support us in delivering vitally important advocacy support services. This year has required close and collaborative working between us all to meet the challenges presented in helping those individuals we all seek to assist and to navigate the challenges of working within the restrictions we have faced.

We look forward to continuing to work together with our service users, funders and others agencies, as we all seek to recover from the trials of the last year.

Emlyn P Thomas
Chair

Executive Summary of 2020-21

It is perhaps an understatement to say that the last year has been the most challenging that our service has faced in its whole existence. At the end of March 2020 NWAAA was faced, as were countless other individuals, organisations and businesses, with the nationwide lockdown and the huge uncertainty that came with it. There was no manual or guide as to how to respond to and meet the challenges. How does a relatively small service based on supporting and working with some of the most isolated and vulnerable individuals in society continue to operate when the whole of society is compelled into isolation? The reality was that the management and staff had spent time since late January preparing for the possibility of a lockdown. The assessment and planning of how we could move to home-working, how to keep communication with existing service users open, how to remain accessible to new referrals was extensive. The outcome was that when the order came to "stay at home" NWAAA was able to transition, literally overnight, into a fundamentally different way of working. The transition was not easy, but the efforts of the whole team to implement and master new technologies, to put in place new systems and to encourage and facilitate understanding of that new way of working with those who use the service meant that there was never any break in service delivery across projects. NWAAA was determined to ensure that those who access and need the advocacy service knew that we remained open and operating. We knew that even though it felt at times the world was stopping, the needs of the individuals we support would not and that whatever we could do to remain available we had to do so.

Advocacy has proven to be more needed than ever in these times, and the advocacy projects have supported 614 individuals in the year from April 2020-April 2021 across North Wales, an increase of nearly 15 % on the previous year.

As time has gone on, we have all had to continue to adapt and continue to learn how to operate in the pandemic. Initially, face to face visits were curtailed, but NWAAA were among the first services to be able to offer those again based on strict safety protocols and risk assessment. Those protocols have been continually revised and adapted throughout the waves of the pandemic to ensure we have delivered, in a safe and appropriate way, the support individuals need. As we hopefully enter a period where restrictions lessen, the service continues to work to refine and develop its delivery to adapt to a much changed world.

It should never be underestimated how impacting working from home has been on all staff and the focus that has to be given to ensuring the wellbeing and support for a disparate team has been a major management challenge. All staff have stepped up, adapted to and met this challenge. We have begun to move back to a more blended way of working, combining home working with gradually reopening and accessing offices in line with changing guidance, and this will continue as a process as we move forward.

As is seen in the financial statements, this year has seen NWAAA build a surplus, significantly aided by the changed way of delivering support, as well as a significant increase in income. In spite of the challenges of the pandemic we, like myriad other organisations, have seen there are efficiencies and benefits from different working patterns. As a charity, it is our obligation to direct those to the benefit of individuals we support and we look forward to utilising resources to continue to improve our services and build on the quality of provision we already deliver. We are planning to do this by improving staff training and development through accessing updated qualifications. We also seek to embed the benefits that have been highlighted by technological developments. Across our provision, we have seen how there is so much more to applications like Zoom than just seeing one another on screen. Used effectively, there is the opportunity for greater accessibility and different methods of communication to enhance interaction. Our additional resources can help us build on the opportunities afforded by developing technology. There is no return to the way things were; we can see that becoming apparent both in third sector and public and private sector services. There are many aspects of how things have been changed by the pandemic that will be here to stay. What we have, by creating a strong financial profile, is the opportunity to go forward and develop NWAAA for the mid to long term and it is not one we will waste.

In this year, we have seen contracted services provided by NWAAA extended in Gwynedd, Anglesey and Denbighshire. This has not happened by accident, but by the strength and reputation we have built as a provider, the performance we have delivered and the strong relationship we have built with all our funders. This again gives us a measure of stability and optimism for the future, both in retendering for existing services and in exploring new funding opportunities for discrete projects. We retain our ambition to build on our provision as opportunity allows, and are proactive in seeking to do so. The past year also saw NWAAA successfully undertake and re-achieve the Quality Performance Mark in Advocacy in July 2020. This vital external recognition was not based solely on what we have done this year, but on what we have developed and delivered over the last several years to create and maintain a robust and improving service.

When we look back to our hopes at the end of last year for the future, we hoped for a year where we would reap the rewards of a range of new contracts that we had worked hard to secure to enhance and develop the organisation. We had aimed for that before Covid. We have delivered on these aims in spite of the pandemic.

In final summary, we have all been touched over the past year by Covid, in our board, our staff team and in individuals we support. For some this has been in the most painful way, and we should acknowledge that is the real and tragic enduring legacy of this last year. Other things, whether they be the successes or challenges for NWAAA rightly seem insignificant in that context. As we, along with the world, face the future we know that there is still a long way to go. However, we feel we can, as organisation at least, look forward with a degree of optimism to the coming year.

Aims and Objectives of NWAAA

NWAAA offers high quality, independent Advocacy across the range of health and social care settings, to as broad a range of individuals who require support as possible. We see Advocacy as being a dynamic and collaborative process that requires us to work in partnership with individuals to have their voices heard, be treated fairly, secure the rights to which they are entitled and obtain the services they require. In addition to working with individuals on their issues, NWAAA actively seek to involve ourselves in wider conversations about health and social care services, raising broader issues and themes of inequality and disadvantage, and advocating for solutions to these at local, regional and national levels.

NWAAA seeks to be not only a service that is responsive to the current needs of the individuals it supports, but also a proactive service in that anticipates developments, issues and trends that will impact those individuals and require new strands of service delivery and developments in Advocacy support.

NWAAA is guided by the principles of the Advocacy Charter and our ethos, focus and service delivery is designed to reflect these core values. We are proud to have been awarded the Advocacy Quality Performance Mark which has assessed NWAAA against these key principles.

NWAAA has been delivering its services for over 30 years and operates across the North Wales region. As a charitable entity, our activities are undertaken to further our charitable purposes for the public benefit "***to promote and provide advice and advocacy for people facing disadvantage through disability, illness, age or social exclusion, who live, in particular but not exclusively, in North Wales***".

In shaping our objectives, operating our projects, planning and delivering our activities we draw upon a skilled and experienced trustee, management and staff team who all play vital roles in ensuring NWAAA meets its aims and objectives.

NWAAA relies on a range of funding sources from public sector and private sector bodies to deliver its services. Funding comes from a range of organisations and bodies who contract with the Association to deliver particular services to specific projects and eligible groups. We see the relationships built and maintained with funders as a vital part of achieving the aims of both NWAAA and the individuals who use our services. NWAAA seeks to work with its funders to develop services to adapt to new circumstances, new challenges and new demands.

Funding Sources 2020-21

NWAAA provides services across the North Wales region. These include a number of Independent Advocacy Service contracts with local authority and private sector providers. Additionally, we deliver a range of additional projects in Self Advocacy, Direct Payments Support and Community Development In 2020-21 we continued to provide a range of projects that had commenced funding in previous years, developing and building on the aims and objectives of those projects. There follows a brief summary of current funded services.

Independent Advocacy Services

Gwynedd and Anglesey Advocacy Service

Gwynedd and Anglesey jointly commission an Independent Professional Advocacy (IPA) service. The IPA service is provided as part of the Local Authorities duties under the Social Services and Well-being (Wales) Act. Additionally, the project lower level one to one advocacy and signposting for those issues outside of the remit of IPA. This service is open to any adult funded by Gwynedd or Anglesey who have care or support needs, whether or not they are being met. The project was extended for a further year to January 2022.
The project supported 117 individuals this year.

Paid Relevant Persons Representative Services - Gwynedd and Anglesey

Paid Relevant Persons Representative services are provided to those individuals subject to Deprivation of Liberty Authorisation under the Mental Capacity Act 2005. This is a vital safeguarding role which aims to protect the rights of some of the most vulnerable individuals in care homes and other settings, who lack capacity. The project is funded until January 2022.

The project supported 86 individuals.

Supporting People (Gwynedd)

NWAAA is funded to provide an Advocacy to individuals with a Learning Disability who are in receipt of funding under 'Supporting People, around tenancy and housing matters to sustain their tenancies and homes. This project is funded until April 2022 further to extension agreed in March 2021.
The project supported 26 individuals.

Wrexham Advocacy Service

The service provides Independent Professional Advocacy to all client groups (excluding those with mental health issues) in receipt of, or eligible for, adult social care. Similar to other projects there is both IPA and advocacy for lower level issues provided. This project is funded until January 2022.
This project supported 81 individuals.

Flintshire Learning Disability Advocacy

The Association is funded by Flintshire County Council to deliver Independent Advocacy services to Adults with a Learning Disability in Flintshire, and to those residents of Flintshire who are placed out of county. This project is funded until October 2021.
This projected supported 36 individuals.

Denbighshire Learning Disability Advocacy

A new project opportunity with Denbighshire Council to provide Independent Advocacy services for individuals with a learning disability and in receipt of, or eligible to, social care services. The project was extended to September 2022 following review in September 2020.
The project has supported 78 individuals.

Mental Health Care UK Ltd

The Association provides Independent Advocacy services to MHC UK Ltd, a large private sector provider of rehabilitation and nursing/residential services. This project is funded until June 2021.
The project supported 53 individuals.

Delfryn House and Lodge

The Association provides a generic advocacy service at Delfryn independent Psychiatric Rehabilitation Unit in Flintshire. Advocates support patients at all stages of their rehabilitation journey, from initial admission, through ongoing care planning and into discharge planning and moving on.
The project has supported 32 individuals.

Other services

Denbighshire Self-Advocacy Project

Denbighshire Council commissioned a new discrete service to support and develop self-advocacy groups for individuals with learning difficulties living in Denbighshire. This service has supported self-advocacy groups across Denbighshire, to have a real and independent voice within their communities on a range of issues. During the pandemic, significant support has been given to groups to access and learn new technologies to support their representation in video conference meetings and forums. The project support 4 groups, and over 30 regular members across Denbighshire to meet regularly and share views with key community stakeholders such as local authority, police, housing associations and others. This project was extended in January 2021 until April 2022.

Direct Payments Support Service (Anglesey)

On Anglesey we provide payroll support and processing and support services for people who receive a Direct Payment in order that they can successfully manage their own care through employing carers and support services directly shaped to their own individual needs. NWAAA supports individuals to

understand set up and effectively maintain their Direct Payment through administrative and practical support with payroll, employing staff and ensuring changes in needs are responded to.
This project supported 130 individuals in both setting up and facilitating payroll services.

Co-Operatives Project (Anglesey ICF)

NWAAA jointly work with Anglesey Council as part of an ICF funded project to explore and develop opportunities for older people to work together and pool their resources to establish collective support opportunities which would reduce social isolation and build greater community support networks. This project began in October 2019 and was funded until April 2021. Despite being significantly impacted by the pandemic, the aims and outcomes for the project were reviewed to take account of the large number of shielding individuals who would have been the natural beneficiaries to this project. Work was undertaken to ensure that individuals were connected with community support throughout the lockdown and also were supported to access various community support projects and take up direct payments to increase care and support.

Wellbeing Service Evaluation Project

NWAAA undertook a piece of evaluative work of the Wellbeing service for individuals with Learning Disability. NWAAA facilitated and supported individuals using the service to give feedback on and evaluate the operations of the service to inform the development and progress of the service. Again, despite the impacts of the pandemic, use of online forums and connections with service users and providers enabled the project officer to follow the progress of the service in its response to the pandemic and how it engaged with supporting individuals. The project produced its final report in March 2020.

Financial Review

The Association carries out its activities across a wide geographical area and with a wide community of interest. NWAAA benefits from a range of funding sources and these have widened in the last few years. However, all funding is time limited and there is always the need to seek and secure new funding through a range of sources, be they local authority, health or private sector and grant making bodies. NWAAA management continues to explore opportunities for extending existing funding and securing new funding through opportunities afforded within the advocacy sector both in existing locations worked in and beyond. NWAAA operates in its own right in these matters and in partnership with other similar organisations as applicable.

Principal Funding Sources

Income was derived from a variety of contracts with local authorities and private companies. Income from is higher than the previous year, £469,453 compared with £415,690. This is due to the company securing new funding sources from a range of projects. There is additional increase due to a full year of activity in Denbighshire and on the ICF project. There is also increase in funding from payroll services as the Direct Payments project has grown. Other smaller pieces of funding through the North Wales Together team for example have also been available also to support specific projects.

Reserves Policy

NWAAA has conducted an assessment of what its minimum reserve should be to meet liabilities to staff and other long-term liabilities such as office rent, in the event of either cash flow shortfalls, emergency unplanned expenditures, or in respect of winding down costs if the Association were to cease trading. The Trustees are satisfied that sufficient funds exist for the Association to meet its financial requirements in the event of any such scenarios. Reserves are monitored throughout the year and any expenditure to be met from reserves must be approved by the Trustees.

NWAAA operates a range of projects, as detailed above. The major bulk of funding for the Association's projects comes from Local Authority contracts, and as detailed above, these will fall due for retender potentially in the next twelve to eighteen months. In the event of the loss of any contracts, the Association has in place contingency plans to restructure and adapt to such losses. NWAAA continues to asses and pursue other opportunities for funding outside existing streams. In reviewing the circumstances of the NWAAA, it considered that adequate resources remain in place to fund the

activities of the Association into the foreseeable future. The Trustees are of the view that the association remains a going concern.

The net assets of the organisation show an increase in total charity funds from £175,101 to £261,501. Of this fixed assets made up £3,593 in 2021. There were no restricted funds at the year end. Free reserves can therefore be calculated as being £261,501.

Structure Governance and Management

Charity name: Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru

Charity Registration number:	1060826
Company Registration Number:	3308387
Country of Incorporation:	England & Wales
Registered office and operational Address:	14a Ash Court, Parc Menai Bangor LL574DF

Directors and trustees of NWAAA

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustees' and Directors

Mr Emlyn P. Thomas	Chair
Mrs Eileen Clarke	Company Secretary
Mrs Betty Williams	
Mr Arfon Thomas	
Mrs Debbie Tebbutt	
Mr Brian Williams	resigned May 2021

Key Personnel Management Team

Jon Stevens	Chief Executive
Caroline Campbell	Operations Manager
Kathy Slinn	Strategic Development manager

Staff
Adrian Jones
Dafydd Roberts
Mel Roberts
Nia Harrison
Beth Hayward
Angela McDermott
Helga Uckermann
Rebecca Roberts
Catherine Cordova
Danny Garrod

Auditor	WJ Mathews and Son, 11-15 Bridge St, Caernarfon
Bankers	HSBC, 274 High St, Bangor.

Governing Document

NWAAA was born of the Bryn y Neuadd Advocacy Service and became registered as a charity in January 1997. It is also registered as a Company Limited by Guarantee. The scope of organisational activity is beginning to change, not least in response to Commissioners changes away from disability specific services to generic services. As such the NWAAA has agreed with Charity Commission to change its main objects to the following;

> "To promote and provide advice and advocacy for people facing disadvantage through disability, illness, age or social exclusion, who live, in particular but not exclusively, in North Wales".

Membership and Directorship

All members of NWAAA are Directors. Directors are recruited through a variety of sources including word of mouth, business contacts and open advertisement through relevant Voluntary Sector networks.

Trustee Training

The Association is committed to supporting trustees both existing and new to access suitable training opportunities to enhance their skills in areas of governance.

Pay policy for senior staff

The directors consider the board of directors, who are the Trust's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Trust on a day to day basis. All directors give of their time freely and no director received remuneration in the year.

In view of the nature of the charity, the directors benchmark against pay levels in other comparable organisations of a similar size and structure and related to similar role and responsibilities.

Risk Management

The Association has continued to review risk to the Association on an ongoing basis from both internal and external perspectives. The main external areas of concern continue to lie in the reality that all sources of funding are time limited and therefore there will be the potential for funding sources (if not extended or renewed) expire. Several contracts fall due for retender in the coming year, including Gwynedd and Mon, Wrexham and Flintshire. NWAAA continue to mitigate this by seeking and securing new funding opportunities and this process will continue. NWAAA continue to look for further diversification and partnership working opportunities. We continue to maintain contingency plans against a range of possible scenarios, such as loss of contracts.

Internally, the main areas of risk again lie in the field of finances, more specifically, the increasing costs of those staff and non-staff aspects of the operations needed to deliver what has become much larger service. Investment in technology has grown and continues to do so in light of the pattern of home working. There are also potential risks form this way of working, it is not to everyone's tastes and we may see staff depart which would lead the recruit, employ and train new staff, potentially adding extra cost and also denting delivery. We retain robust induction and supervision programmes to avoid this. Mitigations helped by the changed pattern of work due to COVID e.g., costs of travel have helped. However, these mitigations are a product of circumstance and we must be mindful of how we emerge from the pandemic to retain these benefits. By securing contracts we have increased our sustainability, but growth potentially brings greater risk. The Management of the Association is proactive in planning contingencies and seeking new avenues of secure funding not least as new opportunities arise as post pandemic priorities in social care become evident.

Organisational Structure

Directors approve annual budgets and have devolved operational responsibility to Management, whilst maintaining their monitoring role The Association's Staff Handbook Policies and Procedures detail these fully.

Responsibilities of the Management Committee

Company law requires the Management Committee to prepare financial statements for each financial year. These statements must give a true and fair view of the state of affairs of the charitable company. Accounts will be prepared to show incoming and outgoing resource and the balance sheet made up to the year end. In preparing these statements the management committee will follow best practice and;

- Select suitable accounting policies.
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements.

The management committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to ensure that the financial statements comply with the Companies Act 2006. The management committee is 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.

Members of the Management Committee

Members of the management committee who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out above (page 6).

Directors' Statement As To The Disclosure Of Information To Auditor

The directors' confirm that so far as each director is aware, there is no relevant audit information (information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware. Each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditor

WJ Matthews and Son were reappointed as the company's auditor for 2021-22.

Approved by the Management Committee on 7th July 2021

Signed .....

E.P Thomas – Chair of Trustees

Independent Auditor's Report to the Members of Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru

Opinion

We have audited the financial statements of Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru for the year ended 31st March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 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.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees' have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees'' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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 the 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.

Responsibilities of trustees

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 the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise noncompliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including legislation such as the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and noncompliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit, we also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a matter that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company'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 company's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

David Chidley (Senior Statutory Auditor)
For and on behalf of
W. J. Matthews & Son
Statutory Auditor and
Chartered Accountants
11-15 Bridge Street
Caernarfon

Dated: 07/07/2021

Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru

Statement of Financial Activities (Incorporating an Income and Expenditure account) *for the year ended 31 March 2021*

	Note	**2021**	**2020**
		£	**£**
Income			
Income from charitable activities			
Grants and contracts	*3*	469,453	415,690
Other income			
Bank interest received		60	268
Job Retention Scheme		1,560	-
Total income		471,073	415,958
Expenditure			
Expenditure on charitable activities		384,673	416,121
Total expenditure	*4*	384,673	416,121
Net (expenditure)/ income for the year and net movement in funds for the year		86,400	(163)
Funds brought forward at 1 April 2020		175,101	175,264
Funds carried forward at 31 March 2021		261,501	175,101

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities. The figures given here reflect the information held in the full accounts.

Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru

Balance sheet *at 31 March 2021*
(Company number: 3308387)

	Note	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible fixed assets	*12*		3,593		3,321
Current assets					
Debtors	*13*	48,835		87,701	
Cash at bank and in hand		216,035		99,908	
		264,870		187,609	
Creditors: *amounts falling due within one year*	*14*	(6,962)		(15,829)	
Net current assets			257,908		171,780
Net Assets			261,501		175,101
Funds					
Unrestricted funds	*16*		261,501		175,101
Total Charity Funds			261,501		175,101

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

Approved by the Board of directors on 7th July 2021 and signed on its behalf by

E P Thomas ..... Trustee
Mr. E. Thomas

Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru

Statement of Cash Flows *for the year ended 31 March 2021*

	Note	2021 £	2020 £
Cash used in operating activities	*17*	**118,667**	**(27,371)**
Cash flows from investing activities			
Interest income		60	268
Purchase of tangible fixed assets		(2,600)	(930)
Cash provided by/(used by) investing activities		**(2,540)**	**(662)**
Increase/(decrease) in cash and cash equivalents in the year		**116,127**	**(28,033)**
Cash and cash equivalents at the beginning of the year		**99,908**	**127,941**
Cash and cash equivalents at the end of the year		**216,035**	**99,908**

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP(FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b. Preparation of the accounts on a going concern basis

The trustees consider that the most significant uncertainties in respect of the charitable company's ability to continue as a going concern relate to the pressures and uncertainties arising from the difficulty in securing sustained funding from Local Authorities.

c. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity, there is sufficient certainty that receipt of the income is considered probable and the income can be measured reliably. Income is deferred if the performance related conditions have not been met or if the income is earmarked for future periods.

Income from government and other grants, whether 'capital grants' or 'revenue grants' is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount, can be measured reliably and is not deferred. Income is deferred where the conditions for entitlement to the income have not been met or where the income has been given specifically for a future period.

d. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside for a specific purpose. Restricted funds are funds that 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 a particular restricted purpose.

e. Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Resources expended are included in the Statement of Financial Activities on an accruals basis.

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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f. Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include costs of administration, finance, personnel, payroll and governance costs which supports the charitable programmes.

g. Operating leases

The charity classifies the renting of properties as operating leases; the title to the properties reside with the lessor and the economic life of the properties is far in excess of the term of the leases.

h. Tangible fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing under £250 are not capitalised. The cost of tangible fixed assets is written off over their expected useful lives as follows:

Motor vehicles	20%	reducing balance
Computer equipment	33%	straight line
Office alterations	33%	straight line over the term of the lease
Other	25%	reducing balance

i. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

j. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts.

l. Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as a basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

m. Pensions

The Company contributes to a pension scheme which is a defined contribution scheme. The cost of pension benefits is charged to the statement of financial activities, so as to accrue the cost over the service lives of employees. The cost for the year was £13,327 (2020 - £13,554). There were outstanding contributions of £NIL, (2020 - £NIL) at the year end.

2. Legal status of the Charity

The company is limited by guarantee. If upon the winding up of the company, there remains after the satisfaction of all debts and liabilities, any property whatsoever the same shall not be paid to or distributed among the members of the company, but shall be given to some other charitable institution having similar objects to the company. As members will not receive any surplus from the company, a Reconciliation of Members' Funds is not required.

3.	**Grant income/ Service Level Agreements**	**2021**	**2020**
		£	**£**
	Gwynedd Council – Independent Advocacy	77,000	77,000
	Ynys Mon Council – Independent Advocacy	41,500	41,500
	Gwynedd Council – Supporting People	4,920	4,828
	Ynys Môn Direct Payments Scheme	13,674	13,290
	Gwynedd Council –Relevant Person Representative	10,452	9,309
	Ynys Môn – Relevant Person Representative	15,265	10,287
	Flintshire Council – Learning Disability	41,215	41,215
	Wrexham Council – Independent Advocacy	78,216	78,216
	Denbighshire Council – Self Advocacy	24,017	24,017
	Mental Health Care (MHC) Limited	31,500	31,500
	Psychiatric rehabilitation contract	5,948	8,923
	Bespoke Services	21,058	18,579
	Co-operative Project Ynys Mon ICF	40,000	22,764
	Denbighshire - Learning Disability Advocacy	41,570	23,243
	Flintshire North Wales Together (Safe Places)	4,460	741
	Flintshire - Sparc Project	5,300	5,000
	Conwy Council – Advocacy	-	886
	Wellbeing service evaluation (Gwynedd LD)	13,358	4,392
		469,453	415,690

4.	**Total Resources Expended**	**2021**	**2020**
		£	**£**
	Staff and Facilitators salaries	249,553	250,823
	Staff and Facilitators travel expenses	3,881	13,548
	Vehicle expenses	6,571	13,253
	Room hire	145	1,118
	Project costs	4,000	4,000
	Governance costs	11,136	8,442
	Support costs	109,387	124,935
		384,673	416,119

All expenses are in respect of advocacy services. Expenditure on charitable activities in the year was £384,673 (2020 - £416,119).

5. Analysis of governance and support costs

Initially, the charitable Company identifies the costs of its support functions. It then identifies those costs which relate to the governance function

	General Support	Governance	Total 2021	Total 2020
	£	£	£	£
General office and finance staff	31,393	8,636	40,029	42,205
Training, supervision and affiliation	4,255	-	4,255	6,013
Premises expenses	20,402	-	20,402	27,564
Communications	10,885	-	10,885	11,049
Office expenses	19,131	-	19,131	22,387
Repairs, renewals and maintenance	12,227	-	12,227	10,902
Auditor fees	1,582	2,500	4,082	4,004
Professional fees	7,184	-	7,184	7,652
Depreciation etc	2,328	-	2,328	1,601
	109,387	11,136	120,523	£133,377

6. Net (expenditure)/ income for the year

	2021 £	2020 £
This is stated after charging:		
Depreciation	2,328	1,601
Operating leases – land	19,201	25,228
Auditor's remuneration	2,500	2,450
Accountancy and payroll services	1,582	1,554

7. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2021 £	2020 £
Salaries and wages	259,707	256,393
Employers national insurance	16,548	17,978
Pension contributions	13,327	13,554
	289,582	287,925

No employee had employee benefits in excess of £60,000 a year (2020 – £Nil).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020 - £Nil) neither were they reimbursed expenses during the year (2020 – £Nil). No charity trustee received payment for professional or other services supplied to the charity (2020 - £Nil).

The key management personnel of the charity comprise the Trustees and management team. The total employee benefits of the key management personnel of the charity were £94,836 (2020 - £100,395).

8. Staff numbers

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

	2021 Number	2020 Number
Chief executive	1	1
Advocates	10	10
Administration and support	1	1
Total	12	12

9. Related party transactions

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2020 – Nil).

10. Government Grants

Income from government grants comprise service level agreements with local authorities to provide advocacy services to the charity's beneficiaries.

11. Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

12. Tangible fixed assets

	Equipment	Motor Vehicles	Total
	£	£	£
Cost			
At 1 April 2020	53,143	15,653	68,796
Additions	2,600	-	2,600
At 31 March 2021	55,743	15,653	71,396
Depreciation			
At 1 April 2020	50,743	14,732	65,475
Charge for the year	2,144	184	2,328
At 31 March 2021	52,887	14,916	67,803
Net book value			
At 31 March 2021	2,856	737	3,593
At 31 March 2020	2,400	921	3,321

13. Debtors

	2021	2020
	£	£
Contracts due	37,991	81,779
Prepayments	10,844	5,922
	48,835	87,701

14. Creditors: *amounts falling due within one year*

	2021	2020
	£	£
Taxation and social security	-	6,026
Accruals and deferred income	6,962	9,803
	6,962	15,829

15. Commitments

Operating leases

The charity has commitments under operating leases as follows:

	Land and Buildings		Other	
	2021	2020	2021	2020
	£	£	£	£
Leases expiring:				
Between one and five years		-	10,888	18,083

16. Funds

	Balance 31 March 2020 £	Incoming Resources £	Resources Expended £	Transfers £	Balance 31March 2021
Unrestricted funds					
General Fund	175,101	471,073	384,673	-	261,501
	175,101	471,073	384,673	-	261,501

	Balance 31 March 2019 £	Incoming Resources £	Resources Expended £	Transfers £	Balance 31March 2020 £
Unrestricted funds					
General Fund	175,264	415,958	416,121	-	175,101
	175,264	415,958	416,121	-	175,101

If the company is wound up or dissolved and after all its debts and liabilities have been satisfied there remains any property, it shall not be paid to or distributed among the members of the company, but shall be given or transferred to some other charitable company having objects similar to its own, and similar objects prohibiting the distribution of its income and property.

Unrestricted Funds
The main activity of the company is to provide an advocacy service to adults with a learning disability, physical disability or mental health problems.

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net movement in funds	86,400	(163)
Add back depreciation charge	2,328	1,601
Loss on disposal of assets	-	-
Deduct interest income shown	(60)	(268)
Decrease/(Increase) in debtors	38,866	(29,931)
Increase/(Decrease) in creditors	(8,867)	1,390
Net cash used in operating activities	118,667	(27,371)

19. Direct Payments Scheme

The charitable company provides payroll processing, payment and support services for people whose care is funded through direct payments. The company receive monies on behalf of these individuals from the local government, process the payroll and pay the employees of the individuals. As a result, the company holds money in trust on behalf of these individuals. As at 31 March 2021 the balance held was £172,511 (2020 - £116,513). As the monies are held in trust they are not included within the company balance sheet.

Appendix to the financial statements *for the year ended 31 March 2021*

Expenditure in furtherance of the charity's objects	**2021** **£**	**2020** **£**
Staff/ Support staff/Facilitators salary	289,582	293,028
Staff/ Facilitators travel expenses	3,881	13,548
Maintenance, repairs and renewals	583	682
Training expenses	3,331	4,145
Office rent and rates	19,201	25,228
Premises expenses	1,201	2,335
Room hire	145	1,118
Conference fees and expenses	-	1,777
Trade insurances	5,568	5,693
Vehicle expenses	2,616	9,297
Vehicle leases	3,955	3,955
Affiliation fees	424	91
Supervision fees	500	-
Computer expenses	11,644	10,220
Telephone	10,885	11,049
Postages	374	1,300
Leasing	9,397	10,038
Advertising and website	476	1,333
Stationery	2,374	3,573
Translation costs	388	377
Auditor fees	4,082	4,004
Professional fees	7,184	7,652
Project costs	4,000	4,000
Bank charges	64	64
Sundry expenses	490	13
Depreciation and loss on disposal of fixed assets	2,328	1,601
	384,673	416,121