



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

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## *Annual Report*

Report and Financial Statements for Financial Year 2020-21

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## **Annual Report of the Trustees the Year Ending 31<sup>st</sup> 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 project 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 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 £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 from 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 7<sup>th</sup> 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 31<sup>st</sup> 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.

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

### **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;



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

- 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.

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

- 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

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

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)

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

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 7<sup>th</sup> July 2021 and signed on its behalf by

  
 ..... Trustee  
 Mr. E. Thomas



**Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru****Statement of Cash Flows for the year ended 31 March 2021**

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

**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.

**Gwasanaeth Adfocatiaeth a Chyngori Gogledd Cymru**  
**Notes to the financial statements for the year ended 31 March 2021**

<b>3. Grant income/ Service Level Agreements</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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
	<u>469,453</u>	<u>415,690</u>

<b>4. Total Resources Expended</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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
	<u>384,673</u>	<u>416,119</u>

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

	<b>General Governance Support</b>		<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
	<u>109,387</u>	<u>11,136</u>	<u>120,523</u>	<u>£133,377</u>

## Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru

Notes to the financial statements for the year ended 31 March 2021

<b>6. Net (expenditure)/ income for the year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>

*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
	<hr/>	<hr/>

<b>7. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>

Salaries and wages	259,707	256,393
Employers national insurance	16,548	17,978
Pension contributions	13,327	13,554
	<hr/>	<hr/>
	289,582	287,925
	<hr/>	<hr/>

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).

<b>8. Staff numbers</b>
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The average number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Chief executive	1	1
Advocates	10	10
Administration and support	1	1
	<hr/>	<hr/>
Total	12	12
	<hr/>	<hr/>

<b>9. Related party transactions</b>
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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).

<b>10. Government Grants</b>
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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 £
<b>Cost</b>			
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
<b>Depreciation</b>			
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
<b>Net book value</b>			
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 £
<b>Leases expiring:</b>				
Between one and five years		-	10,888	18,083

# Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru

Notes to the financial statements for the year ended 31 March 2021

## 16. Funds

	Balance 31 March 2020 £	Incoming Resources £	Resources Expended £	Transfers £	Balance 31 March 2021
<b>Unrestricted funds</b>					
General Fund	175,101	471,073	384,673	-	261,501
	<u>175,101</u>	<u>471,073</u>	<u>384,673</u>	<u>-</u>	<u>261,501</u>
	Balance 31 March 2019 £	Incoming Resources £	Resources Expended £	Transfers £	Balance 31 March 2020 £
<b>Unrestricted funds</b>					
General Fund	175,264	415,958	416,121	-	175,101
	<u>175,264</u>	<u>415,958</u>	<u>416,121</u>	<u>-</u>	<u>175,101</u>

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**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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	<u>118,667</u>	<u>(27,371)</u>

**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.

**Gwasanaeth Adfocatiaeth a Chynghori Gogledd Cymru**

**Appendix to the financial statements for the year ended 31 March 2021**

<b>Expenditure in furtherance of the charity's objects</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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
	<hr/>	<hr/>
	384,673	416,121
	<hr/>	<hr/>