

# 4 WINDS USER LED ASSOCIATION

England & Wales - Charity number 1071770

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">03607430</a>
Registered	1998-09-30
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	65 Clare Road Grangetown Cardiff CF11 6QP
Phone	02920388144
Email	<a href="mailto:contact@4winds.org.uk">contact@4winds.org.uk</a>
Website	<a href="http://www.4winds.org.uk">www.4winds.org.uk</a>

## Activities

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**Objects:** TO PROMOTE THE RELIEF OF PERSONS EXPERIENCING MENTAL HEALTH DIFFICULTIES WITHIN THE AREA OF CARDIFF, THE VALE OF GLAMORGAN AND SURROUNDING AREAS BY PROVIDING AN INDEPENDENT, USER LED RESOURCE/ DROP IN

**Activities:** 4Winds User led Association provides a user-led mental health resource service to people living in Cardiff, the Vale of Glamorgan and surrounding areas. It offers a range of recovery focused support services.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** People With Disabilities

## Geography

- **Area of benefit:** WITHIN THE AREA OF CARDIFF, THE VALE OF GLAMORGAN AND SURROUNDING AREAS
- Caerphilly
- Cardiff
- Newport City
- Vale Of Glamorgan

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£190,335	£177,095	-	-
2024-03-31	£193,655	£180,979	-	-
2023-03-31	£196,952	£188,014	-	-
2022-03-31	£190,848	£181,116	-	-
2021-03-31	£221,057	£180,558	-	-

## Trustees

Name	Role	Appointed
Cheryl Johnson		2024-01-29
Jonathan Roderick		2015-01-29
Katerina Ciura		2025-12-17
Kathryn Lock		2020-12-03
Susan Ellice Hooper		2024-01-29

**4 WINDS USER LED ASSOCIATION**

England & Wales - Charity number 1071770

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# Accounts

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COMPANY REGISTRATION NUMBER: 03607430  
CHARITY REGISTRATION NUMBER: 1071770

**4 Winds User Led Association  
Company Limited by Guarantee  
Unaudited Financial Statements  
31 March 2025**

**CARSTON ETL**  
Chartered accountants  
1st Floor, Tudor House  
16 Cathedral Road  
Cardiff  
CF11 9LJ

**4 Winds User Led Association**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 March 2025**

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# 4 Winds User Led Association

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

#### Reference and administrative details

**Registered charity name** 4 Winds User Led Association

**Charity registration number** 1071770

**Company registration number** 03607430

**Principal office and registered office** 65 Clare Road  
Grangetown  
Cardiff  
CF11 6QP

#### The trustees

Susan Hooper (Appointed 29 January 2024)

Kathryn Lock

Jonathan Roderick

Clifford Golden

Cheryl Johnson

(Appointed 29 January 2024)

Ken Urwin

**Company secretary** Susan Jones

**Independent examiner** Farzana Ahmed FCCA  
Carston ETL  
1st Floor, Tudor House  
16 Cathedral Road  
Cardiff  
CF11 9LJ

# 4 Winds User Led Association

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

#### Objectives and activities

Our charitable objects as stated in our Memorandum and Articles of Association are:

'to promote the relief of persons experiencing mental health difficulties within the area of Cardiff, the Vale of Glamorgan and surrounding areas by providing an independent, user led resource / drop-in centre and associated support, in order to enable and empower users of its service to obtain their full rights and privileges as citizens'.

4Winds continues to provide a user-led mental health resource service to adults of working age living in Cardiff and the Vale of Glamorgan. The service is unique in the locality; it is user led and user managed (the management is comprised exclusively of people who use / have used mental health services) and it operates a flexible and responsive, recovery focussed service with a range of person centred, trauma informed support options available.

Our Mission statement is: 4Winds User Led Association exists to provide an open-access mental health resource for people living in Cardiff and surrounding areas. We promote recovery through provision of support, information and opportunities for involvement.

A range of person centred, trauma informed and recovery focused mental health support continues to be offered by 4Winds. In brief our services include:

#### Emotional support/Mental Health Recovery Star support

Workers offer a range of emotional support services including listening support, information, signposting, social prescribing, guided self help and liaising with a huge range of community organisations, health and social care professionals. Workers are encouraged to work flexibly, to take a holistic approach and to promote recovery and independence. All workers are also trained and licensed to use the Mental Health Recovery Star person centred outcomes tool which is invaluable for service users to identify support needs and to chart recovery in a holistic and person centred way. This support is generally offered in person, typically offering 6 sessions but we continue to give the option of telephone or online calls for those who struggle to make face to face appointments.

#### Social Contact and Peer Support

Many people accessing our service experience loneliness, isolation and low self-esteem. The resource service and open access peer support sessions held twice weekly offers opportunities for individuals to make social contact and access peer support; a key factor in the recovery process for many people. Peer support, social inclusion and connection have been identified as crucial to mental health recovery; this is an incredibly important and effective part of the service at 4Winds. Many robust networks of support have been established this way and many people enjoy a much-increased quality of life and enhanced wellbeing as a result. The organisation of wellbeing activities including workshops, creative activities and occasional social gatherings also offer valuable opportunities for social contact and peer support. As well as the sessions held at our centre, we facilitate weekly meet ups in the community, meeting in Cardiff Castle grounds café for a social peer support group. This central city centre meeting point offers many people opportunities to socialise, feel less included and more confident to access other opportunities in the community.

#### Opportunities for involvement/co-production.

We encourage user involvement at all levels of the organisation and ensure that the service develops in response to established user need. Much of the work we do is co-produced with people using mental health services.

## **4 Winds User Led Association**

### **Company Limited by Guarantee**

#### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2025**

##### Information.

The centre responds to many requests for information from service users and organisations. We respond to high volumes of telephone and email queries. We post on social media and ensure the website is kept up to date. We keep service users and organisations up to date with regular email mail outs and forward useful updates from organisations such as the Cardiff and Vale Recovery and Wellbeing College. We hold occasional information sessions at the centre. This has included one by a mental health pharmacist, researchers from the Centre for Mental Health, Caniad lived experience project and Riverside Advice.

##### Vocational support.

Service users are encouraged to realise their potential, to recognise their skills and to pursue their aspirations. We provide information and support in accessing opportunities in education, training, volunteering, paid work, leisure facilities and the arts. We actively encourage service users to take up opportunities on offer via the Cardiff and Vale Recovery College, Adult Learning Wales and Dice (Cardiff Adult Community Courses) courses. We also deliver a range of courses and wellbeing activities ourselves. We actively encourage people to take up opportunities such as the Wales Millenium Centre's discounted ticket scheme and support people in making arrangements if necessary. Many people have been introduced to a variety of arts and theatre shows which have resulted in enhanced wellbeing, a broadening of interests and boost to confidence and self esteem. Many people we see are in employment and the emotional support and practical assistance received helps maintain the employment or a return to employment for those who have taken sick leave for poor mental health.

##### Social Prescribing.

Our service is delivered in a holistic, person centred way that recognises the vast array of activities, groups and services in our communities that can help meet health and wellbeing needs of the people we work with. Signposting, provision of information and active social prescribing are integral elements of the support offered. This happens on a daily basis at 4Winds in both the 1;1 emotional support sessions and the open access peer support groups.

##### Delivery of Well Being Activities and Courses.

We continue to offer a range of wellbeing courses and workshops including Managing Anxiety, Mindfulness, Active Listening, Managing Emotions and Managing Anger. These are well received, well attended and produce excellent outcomes for participants.

We were pleased to be able to continue to hold regular creative sessions facilitated by the excellent Stiwdio Arts and made possible through the continued support of the Cardiff and Vale Arts in Health Charity Team, funded by the Arts Council in Wales and the Baring Foundation. The range of creative approaches explored in these sessions and the work produced was truly impressive and the increased self esteem and sense of wellbeing for those who participated was well evidenced. These take place in our own centre, but also in a range of community venues such as Grangetown Hub, the Grange Pavilion and Cardiff Museum.

##### Welfare Rights Partnership Project.

We continue to work with our partners Riverside Advice. This specialist quality mark welfare rights organisation provides specialist help and advice to people struggling with their mental health and welfare rights issues. Riverside Advice provides the welfare benefits, debt and energy efficiency advice whilst 4Winds offers emotional support and practical assistance throughout the process. This work is achieving excellent outcomes for people and is regularly described as a life saver/ lifeline.

# **4 Winds User Led Association**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2025**

Our aims and objectives as developed in our three-year business plan are:

#### **Strategic Aims**

#### **1. To continue meeting the needs and promoting the recovery of people experiencing mental health difficulties.**

##### **Objectives**

- To continue providing a user-led mental health resource service that works flexibly to meet the needs of people using it.
- To continue with the delivery of wellbeing activities and training
- To ensure that the service is delivered within a recovery focussed approach and that we work to the Cardiff and Vale Charter for Adult Mental Health.
- To ensure that workers adopt a facilitative style in which diversity is celebrated and individual strengths are recognised.
- To offer a range of services including on a 1:1 basis and in groups. Services to include: provision of information, sign posting, social prescribing, social contact and peer support, emotional support, vocational support, training and wellbeing activities, welfare rights support and opportunities for involvement.
- To publicise the service widely amongst a range of voluntary, statutory, primary care and community organisations to ensure that we reach those in need of the service.
- To maintain current working partnerships and explore opportunities for further partnerships to help us meet our aims.
- To keep abreast of local and national developments in policy and practice and ensure that we work within these.

#### **2. To maintain and develop opportunities for service user involvement within the organisation.**

##### **Objectives**

- To maintain the organisation as user-led and user managed (as currently stated in our constitution). The management committee will be made up exclusively of past / present users of mental health services, elected annually at the Association's AGM.
- To ensure that we work within our policy on service user involvement and review this policy regularly.
- To continue holding members meetings on a monthly basis.
- To continue obtaining service user feedback and mental health recovery star outcomes to ensure that the service is meeting needs and helping people work towards recovery.
- To continue with present mechanisms and opportunities for getting involved and to review these to ensure that they meet current needs.
- To ensure that every individual accessing the service is aware of the opportunities for becoming involved and is supported in the process if they so wish.
- To keep up to date with policy and guidance and ensure that we develop a good model of user-led services.

#### **3. To increase the current capacity of the organisation (in terms of staffing and finance)**

##### **Objectives**

- To fundraise for the employment of an additional Project Worker to the staff team (to increase capacity of the service).
- To explore the potential for new partnerships which enhance the service and increase capacity.
- To access any funding opportunities that helps us to meet our aims and objectives.

## **4 Winds User Led Association**

### **Company Limited by Guarantee**

#### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2025**

##### **Achievements and performance**

We have continued to meet the needs of a wide range of people experiencing mental health issues. We are pleased to report that the majority of people accessing our service have achieved excellent outcomes with much improved mental health and wellbeing. Indeed, our support continues to be in high demand. We received over 500 new referrals during this year, we supported nearly 700 individuals and recorded 6,979 contacts for the year; a fantastic achievement for a small team offering a bespoke, person centred service. Our staff retention record continues to be well over average; the team is highly experienced and extremely committed to the delivery of a best practice inclusive and effective service.

The full range of recovery focussed services (emotional support, social contact, peer support, information, vocational support, training and wellbeing activities, social prescribing service, welfare rights project, and opportunities for involvement) already described continues to be available to all who use our service.

As well as having a management committee comprised exclusively of mental health service users, we encourage people using the service to become involved in some aspect. This could be on a day to day basis through helping out with a particular activity such as networking events/meetings, sitting on an interview panel for new workers, or helping to organise an event. We continue to support opportunities for service user involvement in training through developing links with Cardiff University and Cardiff Metropolitan University. A group of service users continue to be involved in delivering presentations as part of the social work degree and are also involved in aspects of planning course content and interviewing students. The quality of service user presentations has been outstanding and the excellent feedback from lecturers and students are testimony to the positive impact that these sessions continue to have on social work teaching.

Maintaining regular networking and liaison with other agencies is always crucial to our work. We have good working relationships with many partners in mental health and related fields. Our strong working relationship with Riverside Advice Services continues and the work of the joint project funded by the British Gas Energy Trust continues to grow and helps increasing numbers of people in need. We are delighted to continue to work with them and offer such a crucial service during the cost-of-living crisis. The difference this project is making is life changing for many. This high need is also reflected in an increase in the number of people requesting food bank vouchers. We continue to work in partnership with the Trussell Trust in Cardiff to ensure that we can help those in need.

Another positive development has been the continuation of Zurich Community Trust funding. This not only provides much needed financial support, but a host of other benefits such as access to organisational development and training services. As well as benefitting from free national conference places (for example on diversity and inclusion, wellbeing at work and social media/marketing), we have also benefited from a cost of living increase to the funding received for this year and were grateful recipients of a festive challenge award during Christmas 2024. Zurich organised and funded a lovely Christmas party and buffet including a free raffle and mini quiz. The 50 free raffle prizes they had purchased and wrapped meant that everyone went home with a small gift.

As already reported, we continue to strengthen our working relationship with a wide range of organisations and in particular, the Hamadryad Community Mental Health Team. We still attend their weekly referral meeting so that they can refer directly to our service if and when appropriate. This has meant that many people who do not meet secondary care criteria have been offered the support of 4Winds services. We also support many people who are discharged from their service but still require some support in progressing their recovery. We have achieved excellent outcomes for people and enhanced our working relationships.

We have kept up to date with local and national developments in mental health and ensure that we

# 4 Winds User Led Association

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2025

develop our service in response to user need through seeking feedback and measuring outcomes achieved for service users through the Recovery Star and other measures.

We are proud of the way that the 4Winds team have yet again demonstrated an ability and commitment to working responsively and flexibly to meet the needs of the service and the increased demands for 1:1 emotional support work. We aim to continue to meet these demands whilst offering a balance of peer support groups, wellbeing activities, courses, workshops and welfare rights support work. We look forward to developing our services further over the coming year.

#### Financial review

The reserves balance at the year-end of 31 March 2025 amounted to £154,384 (2024: £141,144). This is wholly represented by the unrestricted reserve balance £154,384 (2024: £141,144), of which £149,528 (2024: £133,513) is free reserves (i.e. not tied up in fixed assets).

#### Statement on Reserves

4Winds has a reserves policy of holding between 3 to 6 months of expenditure as unrestricted reserves. The free reserves balance of £149,528 at 31 March 2024 equals approximately 6 months running costs. The Trustees are satisfied that this level of reserves will help to meet possible unexpected obligations and give time to find alternative sources of funds in future if necessary. This policy is reviewed annually.

#### Going Concern

We are in receipt of Cardiff and Vale University Health Board funding for our resource service until April 2027, with an uplift of £54,000 available per annum from April 2025 to the end of March 2027, BGET funding (including a wider area) until 2026 and Zurich Community Trust until the end of 2025. Trustees are mindful of the uncertainty of future funding and shall continue to monitor the financial situation, to plan ahead and take whatever steps are required to ensure that expenditure stays within income at all times. The trustees will ensure that the overriding aim, as always, is to develop and improve the service for the benefit of those experiencing mental health problems in Cardiff and the Vale of Glamorgan

#### Structure, governance and management

The organisation is a charitable company which is governed by its constitution (Memorandum and Articles of Association).

The board of trustees (Management Committee) is comprised of individuals who are members of the Association. Elections take place annually at the Association's Annual General Meeting (AGM). The Committee consists of up to nine full members and up to three co-opted non-voting members. At each AGM the three longest serving full members of the Management Committee, or whichever number will result in the creation of three vacancies, will stand down and three new Management Committee members will be elected by secret ballot of the membership during the AGM. The AGM is advertised to all members and through the 4Winds emailing lists and general publicity. For further details on the appointment of trustees please refer to the Memorandum and Articles of Association.

The Management Committee has developed a policy on risk. To address the risk of financial loss the trustees have a statement on reserves and aims towards building on the current level of reserves. There are a raft of procedures in place to help deal with risk in the workplace such as health, safety and security, safeguarding and relevant insurance policies are in place.

# 4 Winds User Led Association

## Company Limited by Guarantee

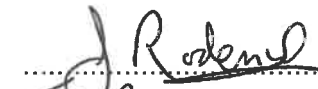
### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

#### Small company provisions

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

The trustees' annual report was approved on 15/12/25 and signed on behalf of the board of trustees by:

 ..... (sign)  
JON RODERICK ..... (print name)  
Trustee

# 4 Winds User Led Association

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of 4 Winds User Led Association

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of 4 Winds User Led Association ('the charity') for the year ended 31 March 2025.

#### Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Farzana Ahmed FCCA  
Independent Examiner  
Carston ETL  
1st Floor, Tudor House  
16 Cathedral Road  
Cardiff  
CF11 9LJ

Date: 16/12/2025

**4 Winds User Led Association**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**

**Year ended 31 March 2025**

	Note	Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	18,140	20,000	<b>38,140</b>	39,920
Charitable activities	6	152,195	–	<b>152,195</b>	152,195
Other trading activities	7	–	–	–	1,540
<b>Total income</b>		<u>170,335</u>	<u>20,000</u>	<u><b>190,335</b></u>	<u>193,655</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	157,095	20,000	<b>177,095</b>	180,979
<b>Total expenditure</b>		<u>157,095</u>	<u>20,000</u>	<u><b>177,095</b></u>	<u>180,979</u>
<b>Net income and net movement in funds</b>		<u>13,240</u>	<u>–</u>	<u><b>13,240</b></u>	<u>12,676</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		141,144	–	<b>141,144</b>	128,468
<b>Total funds carried forward</b>		<u>154,384</u>	<u>–</u>	<u><b>154,384</b></u>	<u>141,144</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 20 form part of these financial statements.

## 4 Winds User Led Association

### Company Limited by Guarantee

### Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Intangible assets	15	3,500	7,000
Tangible fixed assets	16	1,356	632
		<u>4,856</u>	<u>7,632</u>
<b>Current assets</b>			
Debtors	17	3,430	1,549
Cash at bank and in hand		150,124	138,641
		<u>153,554</u>	<u>140,190</u>
<b>Creditors: amounts falling due within one year</b>	18	<u>4,026</u>	<u>6,678</u>
<b>Net current assets</b>		<b>149,528</b>	<b>133,512</b>
<b>Total assets less current liabilities</b>		<b>154,384</b>	<b>141,144</b>
<b>Net assets</b>		<b>154,384</b>	<b>141,144</b>
<b>Funds of the charity</b>			
Unrestricted funds		154,384	141,144
<b>Total charity funds</b>	20	<u>154,384</u>	<u>141,144</u>

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.


The statement of financial position  
continues on the following page.

The notes on pages 12 to 20 form part of these financial statements.


**4 Winds User Led Association**  
**Company Limited by Guarantee**  
**Statement of Financial Position** *(continued)*

**31 March 2025**

These financial statements were approved by the board of trustees and authorised for issue on ~~15.12.2025~~ and are signed on behalf of the board by:

Signed  .....

Print Name JON RODERICK  
Trustee

Signed  .....

Print Name SUSAN HOOPER  
Trustee

Company registration number: 03607430

The notes on pages 12 to 20 form part of these financial statements.

# **4 Winds User Led Association**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2025**

#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 65 Clare Road, Grangetown, Cardiff, CF11 6QP.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

As at 31 March 2025 the charitable company had unrestricted reserves of £154,384, of which £149,528 are free reserves. The trustees have considered the going concern position in some detail and are satisfied that in the immediate future the steps that they have already taken to review costs and secure additional funding for the next financial year should be sufficient to keep the charity operational for at least 12 months. The detailed justification for this has been included in the financial review section of the trustees' annual report. On this basis the trustees are satisfied that no adjustments are required to the accounts at 31 March 2025 to reflect any uncertainty in going concern.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 3. Accounting policies *(continued)*

##### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation.

##### Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Website development                      -     20% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation.

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 3. Accounting policies *(continued)*

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 25% straight line
Office equipment	- 33% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. No such impairments were required in the year.

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

#### 4. Limited by guarantee

Every member of the Charity undertakes to contribute such amount as may be required (not exceeding £10) to the Charity's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member, for payment of the Charity's debts and liabilities contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Donations</b>			
Donations	640	–	<b>640</b>
<b>Grants</b>			
British Gas Energy Trust consortium bid	–	20,000	<b>20,000</b>
Zurich Community Grant	17,500	–	<b>17,500</b>
	<u>18,140</u>	<u>20,000</u>	<b><u>38,140</u></b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	670	–	670
<b>Grants</b>			
British Gas Energy Trust consortium bid	–	20,000	20,000
Zurich Community Grant	19,250	–	19,250
	<u>19,920</u>	<u>20,000</u>	<b><u>39,920</u></b>

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Cardiff and Vale University Health Board	<u>152,195</u>	<b><u>152,195</u></b>	<u>152,195</u>	<u>152,195</u>

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Service user training	–	–	1,290	1,290
Creative Printing Workshop	–	–	250	250
	<u>–</u>	<u>–</u>	<u>1,540</u>	<u>1,540</u>

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Drop In Centre	154,065	20,000	<b>174,065</b>
Support costs	3,030	–	<b>3,030</b>
	<u>157,095</u>	<u>20,000</u>	<u><b>177,095</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Drop In Centre	158,413	20,000	178,412
Support costs	2,566	–	2,567
	<u>160,979</u>	<u>20,000</u>	<u>180,979</u>

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Drop In Centre	174,065	–	<b>174,065</b>	178,412
Governance costs	–	3,030	<b>3,030</b>	2,567
	<u>174,065</u>	<u>3,030</u>	<u><b>177,095</b></u>	<u>180,979</u>

#### 10. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2025 £	Total 2024 £
Governance costs	3,030	<b>3,030</b>	2,566

#### 11. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Amortisation of intangible assets	<b>3,500</b>	3,500
Depreciation of tangible fixed assets	<b>540</b>	533

#### 12. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>2,280</b>	2,280

# 4 Winds User Led Association

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	136,828	136,176
Social security costs	2,349	4,485
Employer contributions to pension plans	6,821	7,333
	<u>145,998</u>	<u>147,994</u>

The average head count of employees during the year was 6 (2024: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of service provision staff	<u>6</u>	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £39,783 (2024:£38,676).

#### 14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

All trustees are entitled to claim reasonable expenses incurred in connection with attending meetings. In 2025, trustees claimed £162 in expenses (2024 £166).

#### 15. Intangible assets

	Website Developmen t £
<b>Cost</b>	
At 1 April 2024 and 31 March 2025	<u>17,500</u>
<b>Amortisation</b>	
At 1 April 2024	10,500
Charge for the year	3,500
<b>At 31 March 2025</b>	<u>14,000</u>
<b>Carrying amount</b>	
At 31 March 2025	<u>3,500</u>
At 31 March 2024	<u>7,000</u>

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 16. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2024	725	6,249	<b>6,974</b>
Additions	465	799	<b>1,264</b>
<b>At 31 March 2025</b>	<u>1,190</u>	<u>7,048</u>	<u><b>8,238</b></u>
<b>Depreciation</b>			
At 1 April 2024	724	5,618	<b>6,342</b>
Charge for the year	30	510	<b>540</b>
<b>At 31 March 2025</b>	<u>754</u>	<u>6,128</u>	<u><b>6,882</b></u>
<b>Carrying amount</b>			
<b>At 31 March 2025</b>	<u>436</u>	<u>920</u>	<u><b>1,356</b></u>
At 31 March 2024	<u>1</u>	<u>631</u>	<u>632</u>

#### 17. Debtors

	2025 £	2024 £
Prepayments and accrued income	1,701	1,549
Other debtors	1,729	–
	<u>3,430</u>	<u>1,549</u>

#### 18. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	2,520	4,780
Social security and other taxes	–	473
Other creditors	1,506	1,425
	<u>4,026</u>	<u>6,678</u>

#### 19. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,821 (2024: £7,333).

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 20. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	<u>141,144</u>	<u>170,335</u>	<u>(157,095)</u>	<u>154,384</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	<u>128,468</u>	<u>173,655</u>	<u>(160,979)</u>	<u>141,144</u>

##### Restricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
British Gas Energy Saving Trust	<u>—</u>	<u>20,000</u>	<u>(20,000)</u>	<u>—</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
British Gas Energy Saving Trust	<u>—</u>	<u>20,000</u>	<u>(20,000)</u>	<u>—</u>

The British Gas Energy Saving Trust grant is part of a consortium bid with Riverside Advice Ltd towards supporting people with mental health issues associated with their debts, utility bills and welfare rights/benefits.

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 21. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2025
	£	£
Intangible assets	3,500	<b>3,500</b>
Tangible fixed assets	1,356	<b>1,356</b>
Current assets	153,554	<b>153,554</b>
Creditors less than 1 year	(4,026)	<b>(4,026)</b>
<b>Net assets</b>	<b>154,384</b>	<b>154,384</b>

	Unrestricted Funds	Total Funds 2024
	£	£
Intangible assets	7,000	7,000
Tangible fixed assets	631	631
Current assets	140,190	140,190
Creditors less than 1 year	(6,677)	(6,677)
<b>Net assets</b>	<b>141,144</b>	<b>141,144</b>

#### 22. Related parties

The charity was under the control of the trustees throughout the current and previous year.

There are no transactions with related parties required to be disclosed in the financial statements, other than trustee expenses, as detailed in note 14.

**4 WINDS USER LED ASSOCIATION**

England & Wales - Charity number 1071770

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# Accounts

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COMPANY REGISTRATION NUMBER: 03607430  
CHARITY REGISTRATION NUMBER: 1071770

**4 Winds User Led Association  
Company Limited by Guarantee  
Unaudited Financial Statements  
31 March 2024**

**CARSTON ETL**  
Chartered accountants  
1st Floor, Tudor House  
16 Cathedral Road  
Cardiff  
CF11 9LJ

**4 Winds User Led Association**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 March 2024**

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# 4 Winds User Led Association

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

#### Reference and administrative details

**Registered charity name** 4 Winds User Led Association

**Charity registration number** 1071770

**Company registration number** 03607430

**Principal office and registered office** 65 Clare Road  
Grangetown  
Cardiff  
CF11 6QP

#### The trustees

Kathryn Lock	(Appointed 3 December 2020)
Cheryl Johnson	(Appointed 29 January 2024)
Jonathan Roderick	(Appointed 29 January 2015)
Susan Ellice Hooper	(Appointed 29 January 2024)
Clifford Golden	(Appointed 20 December 2022)
Ken Urwin	(Appointed 3 December 2009)

**Company secretary** Susan Jones

**Independent examiner** Farzana Ahmed FCCA  
Carston ETL  
1st Floor, Tudor House  
16 Cathedral Road  
Cardiff  
CF11 9LJ

# 4 Winds User Led Association

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

#### Objectives and activities

Our charitable objects as stated in our Memorandum and Articles of Association are:

'to promote the relief of persons experiencing mental health difficulties within the area of Cardiff, the Vale of Glamorgan and surrounding areas by providing an independent, user led resource / drop-in centre and associated support, in order to enable and empower users of its service to obtain their full rights and privileges as citizens'.

4Winds continues to provide a user-led mental health resource service to adults of working age living in Cardiff and the Vale of Glamorgan. The service is unique in the locality; it is user led and user managed (the management is comprised exclusively of people who use / have used mental health services) and it operates a flexible and responsive, recovery focussed service with a range of support options available.

Our Mission statement is: 4Winds User Led Association exists to provide an open-access mental health resource for people living in Cardiff and surrounding areas. We promote recovery through provision of support, information and opportunities for involvement.

A range of person centred, trauma informed and recovery focused mental health support continues to be offered by 4Winds In brief our services include:

Emotional support/Mental Health Recovery Star support Workers offer a range of emotional support services including listening support, information, signposting, social prescribing, guided self-help and liaising with a huge range of community organisations, health and social care professionals. Workers are encouraged to work flexibly, to take a holistic approach and to promote recovery and independence. All workers are also trained and licensed to use the Mental Health Recovery Star person centred outcomes tool which is invaluable for service users to identify support needs and to chart recovery in a holistic and person centred way. This support is generally offered in person, typically offering 6 sessions but we continue to give the option of telephone or online calls for those who struggle to make face to face appointments.

Social Contact and Peer Support. Many people accessing our service experience loneliness, isolation and low self-esteem. The resource service and open access peer support sessions held twice weekly offers opportunities for individuals to make social contact and access peer support; a key factor in the recovery process for many people. Peer support has been identified as crucial to mental health recovery; this is an incredibly important and effective part of the service at 4Winds. Many robust networks of support have been established this way and many people enjoy a much-increased quality of life as a result. The organisation of wellbeing activities including workshops, creative activities and occasional social gatherings also offer valuable opportunities for social contact and peer support. We also continue to run a monthly zoom group for those who find it difficult to get to the face to face peer support groups

Opportunities for involvement/co-production. We encourage user involvement at all levels of the organisation and ensure that the service develops in response to established user need. Much of the work we do is co-produced with people using mental health services.

Information. The centre responds to many requests for information from service users and organisations. We respond to high volumes of telephone and email queries. We keep our social media posts as active as possible and ensure the website is kept up to date. We keep service users and organisations up to date with regular email mail outs and forward useful updates from organisations such as Cardiff and Vale Action for Mental Health and the Cardiff and Vale Recovery and Wellbeing

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2024

College. We hold occasional information sessions at the centre. This has included one by a mental health pharmacist, researchers from the Centre for Mental Health, workers for the Cardiff and Vale Recovery College, Caniad lived experience project and Riverside Advice.

Vocational support. Service users are encouraged to realise their potential, to recognise their skills and to pursue their aspirations. We provide information and support in accessing opportunities in education, training, volunteering, paid work, leisure facilities and the arts. We actively encourage service users to take up opportunities on offer via the Cardiff and Vale Recovery College, Adult Learning Wales and Dice (Cardiff Adult Community Courses) courses. Dice hold a weekly creative wellbeing class at 4Winds. We also deliver a range of training courses and wellbeing activities ourselves. We actively encourage people to take up opportunities such as the Wales Millenium Centre's discounted ticket scheme and support people in making arrangements if necessary. Many people have been introduced to a variety of arts and theatre shows which have resulted in enhanced wellbeing, a broadening of interests and boost to confidence and self-esteem. Many people we see are in employment and the emotional support and practical assistance received helps maintain the employment or a return to employment for those who have taken sick leave for poor mental health.

Social Prescribing. Our service is delivered in a holistic, person-centred way that recognizes the vast array of activities, groups and services in our communities that can help meet health and wellbeing needs of the people we work with. Signposting, provision of information and active social prescribing are integral elements of the support offered. This happens on a daily basis at 4Winds in both the 1;1 emotional support sessions and the open access peer support groups.

Delivery of Well Being Activities and Training We continue to offer a range of training courses and workshops including Managing Anxiety, Mindfulness, Active Listening, Managing Emotions and Managing Anger. These are well received, well attended and produce excellent outcomes for participants. We were pleased to be able to continue to hold regular creative sessions facilitated by the excellent Stiwdio Arts and made possible through the continued support of the Cardiff and Vale Arts in Health Charity Team, funded by the Arts Council in Wales and the Baring Foundation. The range of creative approaches explored in these sessions and the work produced was truly impressive and the increased self esteem and sense of wellbeing for those who participated was well evidenced. These take place in our own centre, but also in a range of community venues such as Grangetown Hb, the Grange Pavilion and Cardiff Museum.

Welfare Rights Partnership Project We continue to work with our partners Riverside Advice. This specialist quality mark welfare rights organisation provides specialist help and advice to people struggling with their mental health and welfare rights issues. Riverside Advice provides the welfare benefits, debt and energy efficiency advice whilst 4Winds offers emotional support and practical assistance throughout the process. This work is achieving excellent outcomes for people and has more than once been described as a life saver/a lifeline.

Our aims and objectives as developed in our three-year business plan are:

#### Strategic Aims

1. To continue meeting the needs and promoting the recovery of people experiencing mental health difficulties.

#### Objectives

- To continue providing a user-led mental health resource service that works flexibly to meet the needs of people using it.
- To continue with the delivery of wellbeing activities and training
- To ensure that the service is delivered within a recovery focussed approach and that we work to the Cardiff and Vale Charter for Adult Mental Health.

## **4 Winds User Led Association**

### **Company Limited by Guarantee**

#### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

##### **Year ended 31 March 2024**

- To ensure that workers adopt a facilitative style in which diversity is celebrated and individual strengths are recognised.
- To offer a range of services including on a 1:1 basis and in groups. Services to include: provision of information, sign posting, social prescribing, social contact and peer support, emotional support, vocational support, training and wellbeing activities, welfare rights support and opportunities for involvement.
- To publicise the service widely amongst a range of voluntary, statutory, primary care and community organisations to ensure that we reach those in need of the service.
- To maintain current working partnerships and explore opportunities for further partnerships to help us meet our aims.
- To keep abreast of local and national developments in policy and practice and ensure that we work within these.

#### **2. To maintain and develop opportunities for service user involvement within the organisation.**

##### **Objectives**

- To maintain the organisation as user-led and user managed (as currently stated in our constitution). The management committee will be made up exclusively of past / present users of mental health services, elected annually at the Association's AGM.
- To ensure that we work within our policy on service user involvement and review this policy regularly.
- To continue holding members meetings on a monthly basis.
- To continue obtaining service user feedback and mental health recovery star outcomes to ensure that the service is meeting needs and helping people work towards recovery.
- To continue with present mechanisms and opportunities for getting involved and to review these to ensure that they meet current needs.
- To ensure that every individual accessing the service is aware of the opportunities for becoming involved and is supported in the process if they so wish.
- To keep up to date with policy and guidance and ensure that we develop a good model of user-led services.

#### **3. To increase the current capacity of the organisation (in terms of staffing and finance)**

##### **Objectives**

- To fundraise for the employment of an additional Project Worker to the staff team (to increase capacity of the service).
- To explore the potential for new partnerships which enhance the service and increase capacity.
- To access any funding opportunities that helps us to meet our aims and objectives.

## **4 Winds User Led Association**

### **Company Limited by Guarantee**

#### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2024**

##### **Achievements and performance**

We have continued to meet the needs of people experiencing mental health difficulties in Indeed, our support has been in increasingly high demand and we have received an increase in the number of referrals and contacts for this year. We received 567 new referrals during this year, we supported over 600 individuals and recorded 7,062 contacts for the year; a fantastic achievement for a small team offering a bespoke, person centred service. Our staff retention record continues to be well over average; the team is highly experienced and extremely committed to the delivery of a best practice inclusive and effective service.

The full range of recovery focussed services (emotional support, social contact, peer support, information, vocational support, training and wellbeing activities, social prescribing service, welfare rights project, and opportunities for involvement) already described continues to be available to all who use our service.

As well as having a management committee comprised exclusively of mental health service users, we encourage people using the service to become involved in some aspect. This could be on a day to day basis through helping out with a particular activity such as networking events/meetings, sitting on an interview panel for new workers, or helping to organise an event. We continue to support opportunities for service user involvement in training through developing links with Cardiff University and Cardiff Metropolitan University. A group of service users continue to be involved in delivering presentations as part of the social work degree and are also involved in aspects of planning course content and interviewing students. The quality of service user presentations has been outstanding and the excellent feedback from lecturers and students are testimony to the positive impact that these sessions have on social work teaching.

Maintaining regular networking and liaison with other agencies is always crucial to our work. We have good working relationships with many partners in mental health and related fields. Our strong working relationship with Riverside Advice Services continues and the work of the joint project funded by the British Gas Energy Trust continues to grow and helps increasing numbers of people in need. We are delighted to continue to work with them and offer such a crucial service during the cost of living crisis. The difference this project is making is life changing for many. This high need is also reflected in an increase in the number of people requesting food bank vouchers. We continue to work in partnership with the Trussell Trust in Cardiff to ensure that we can help those in need.

Another positive development has been the continuation of Zurich Community Trust funding. This not only provides much needed financial support, but a host of other benefits such as access to organisational development and training services. As well as benefitting from free national conference places (for example on diversity and inclusion and social media/marketing), we have also benefited from a cost of living increase to the funding received for this year and were grateful recipients of two festive challenge awards during Christmas 2023. This resulted in 50 people receiving a well being/goody bag (to the value of approx. £10 each). These were initially distributed during a winter wellbeing afternoon and resulted in a much-needed boost to wellbeing for many people. We were also fortunate enough to be awarded £500 in Asda vouchers which funded a lovely Christmas party and buffet and the free raffle prizes meant that everyone went home with a small gift.

As already reported, we continue to strengthen our working relationship with a wide range of organisations and in particular, the Hamadryad Community Mental Health Team. We still attend their weekly referral meeting so that they can refer directly to our service if and when appropriate. This has meant that many people who do not meet secondary care criteria have been offered the support of 4Winds services. We also support many people who are discharged from their service but still require some support in progressing their recovery. We have achieved excellent outcomes for people and enhanced our working relationships.

## **4 Winds User Led Association**

### **Company Limited by Guarantee**

#### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2024**

On a general level we continue to be actively involved with Cardiff and Vale Action for Mental Health attending the forum and other relevant meetings. We have kept up to date with local and national developments in mental health and ensure that we develop our service in response to user need through seeking feedback and measuring outcomes achieved for service users through the Recovery Star and other measures.

We are proud of the way that the 4Winds team have yet again demonstrated an ability and commitment to working responsively and flexibly to meet the needs of the service and the increased demands for 1:1 emotional support work. We aim to continue to meet these demands whilst offering a balance of peer support groups, wellbeing activities, training and welfare rights support work. We look forward to developing our services further over the coming year and have no doubt that the team and organisation will continue to meet any future challenges with resilience and commitment to delivering best practice at all times.

#### **Financial review**

The reserves balance at the year-end of 31 March 2024 amounted to £141,144 (2023: £128,468). This is wholly represented by the unrestricted reserve balance £141,144 (2023: £128,468), of which £133,513 (2023: £116,803) is free reserves (i.e. not tied up in fixed assets).

#### **Statement on Reserves**

4Winds has a reserves policy of holding between 3 to 6 months of expenditure as unrestricted reserves. The free reserves balance of £133,513 at 31 March 2024 equals approximately 6 months running costs. The Trustees are satisfied that this level of reserves will help to meet possible unexpected obligations and give time to find alternative sources of funds in future if necessary. This policy is reviewed annually.

#### **Going Concern**

We are in receipt of Cardiff and Vale University Health Board funding for our resource service until April 2027, BGET funding (including a wider area) until 2026 and Zurich Community Trust until the end of 2025. Trustees are mindful of the uncertainty of future funding and shall continue to monitor the financial situation, to plan ahead and take whatever steps are required to ensure that expenditure stays within income at all times. The trustees will ensure that the overriding aim, as always, is to develop and improve the service for the benefit of those experiencing mental health problems in Cardiff and the Vale of Glamorgan

# 4 Winds User Led Association

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

#### Structure, governance and management

The organisation is a charitable company which is governed by its constitution (Memorandum and Articles of Association).

The board of trustees (Management Committee) is comprised of individuals who are members of the Association. Elections take place annually at the Association's Annual General Meeting (AGM). The Committee consists of up to nine full members and up to three co-opted non-voting members. At each AGM the three longest serving full members of the Management Committee, or whichever number will result in the creation of three vacancies, will stand down and three new Management Committee members will be elected by secret ballot of the membership during the AGM. The AGM is advertised to all members and through the 4Winds emailing lists and general publicity. For further details on the appointment of trustees please refer to the Memorandum and Articles of Association.

The Management Committee has developed a policy on risk. To address the risk of financial loss the trustees have a statement on reserves and aims towards building on the current level of reserves. There are procedures in place to help deal with risk in the workplace such as health, safety and security and relevant insurance policies are in place.

#### Small company provisions

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

The trustees' annual report was approved on ....16/12/24..... and signed on behalf of the board of trustees by:



..... (sign)

CLIFFORD GOLDEN (print name)

Trustee

## 4 Winds User Led Association

### Company Limited by Guarantee

## Independent Examiner's Report to the Trustees of 4 Winds User Led Association

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of 4 Winds User Led Association ('the charity') for the year ended 31 March 2024.

### Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Farzana Ahmed FCCA  
Independent Examiner

Carston ETL  
1st Floor, Tudor House  
16 Cathedral Road  
Cardiff  
CF11 9LJ

Date: 17/12/2024

**4 Winds User Led Association**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**

**Year ended 31 March 2024**

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	19,920	20,000	<b>39,920</b>	34,574
Charitable activities	6	152,195	–	<b>152,195</b>	162,328
Other trading activities	7	1,540	–	<b>1,540</b>	50
<b>Total income</b>		<u>173,655</u>	<u>20,000</u>	<u><b>193,655</b></u>	<u>196,952</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	160,979	20,000	<b>180,979</b>	188,014
<b>Total expenditure</b>		<u>160,979</u>	<u>20,000</u>	<u><b>180,979</b></u>	<u>188,014</u>
<b>Net income and net movement in funds</b>		<u>12,676</u>	<u>–</u>	<u><b>12,676</b></u>	<u>8,938</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		128,468	–	<b>128,468</b>	119,530
<b>Total funds carried forward</b>		<u>141,144</u>	<u>–</u>	<u><b>141,144</b></u>	<u>128,468</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 19 form part of these financial statements.

**4 Winds User Led Association**  
**Company Limited by Guarantee**  
**Statement of Financial Position (continued)**

**31 March 2024**

	Note	2024 £	£	2023 £
<b>Fixed assets</b>				
Intangible assets	15		7,000	10,500
Tangible fixed assets	16		632	1,165
			<u>7,632</u>	<u>11,665</u>
 <b>Current assets</b>				
Debtors	17	1,549		3,657
Cash at bank and in hand		138,641		116,731
		<u>140,190</u>		<u>120,388</u>
 <b>Creditors: amounts falling due within one year</b>	18	6,678		3,585
<b>Net current assets</b>			<u>133,512</u>	<u>116,803</u>
<b>Total assets less current liabilities</b>			<u>141,144</u>	<u>128,468</u>
<b>Net assets</b>			<u>141,144</u>	<u>128,468</u>
 <b>Funds of the charity</b>				
Unrestricted funds			<u>141,144</u>	<u>128,468</u>
<b>Total charity funds</b>	20		<u>141,144</u>	<u>128,468</u>


For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

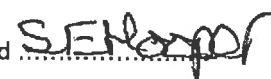
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 16/12/24, and are signed on behalf of the board by:

Signed  .....

Print Name CLIFFORD GOLDEN  
Trustee

Signed  .....

Print Name SUSAN HOOPER  
Trustee

Company registration number: 03607430

The notes on pages 11 to 19 form part of these financial statements.

## **4 Winds User Led Association**

### **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2024**

#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 65 Clare Road, Grangetown, Cardiff, CF11 6QP.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

As at 31 March 2024 the charitable company had unrestricted reserves of £141,144, of which £133,513 are free reserves. The trustees have considered the going concern position in some detail and are satisfied that in the immediate future the steps that they have already taken to review costs and secure additional funding for the next financial year should be sufficient to keep the charity operational for at least 12 months. The detailed justification for this has been included in the financial review section of the trustees' annual report. On this basis the trustees are satisfied that no adjustments are required to the accounts at 31 March 2024 to reflect any uncertainty in going concern.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

##### Year ended 31 March 2024

### 3. Accounting policies *(continued)*

#### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation.

#### Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Website development - 20% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation.

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 3. Accounting policies *(continued)*

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% straight line
Office equipment	-	33% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. No such impairments were required in the year.

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

#### 4. Limited by guarantee

Every member of the Charity undertakes to contribute such amount as may be required (not exceeding £10) to the Charity's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member, for payment of the Charity's debts and liabilities contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

##### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	670	–	670
<b>Grants</b>			
British Gas Energy Trust consortium bid	–	20,000	20,000
Zurich Community Grant	19,250	–	19,250
	<u>19,920</u>	<u>20,000</u>	<u>39,920</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	323	–	323
<b>Grants</b>			
British Gas Energy Trust consortium bid	–	16,751	16,751
Zurich Community Grant	17,500	–	17,500
	<u>17,823</u>	<u>16,751</u>	<u>34,574</u>

##### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Cardiff and Vale University Health Board	152,195	152,195	152,195	152,195
Cardiff and Vale University Health Board (Tier Zero)	–	–	10,133	10,133
	<u>152,195</u>	<u>152,195</u>	<u>162,328</u>	<u>162,328</u>

##### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Service user training	1,290	1,290	50	50
Creative Printing Workshop	250	250	–	–
	<u>1,540</u>	<u>1,540</u>	<u>50</u>	<u>50</u>

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

**Year ended 31 March 2024**

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Drop In Centre	158,413	20,000	178,412
Support costs	2,566	–	2,567
	<u>160,979</u>	<u>20,000</u>	<u>180,979</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Drop In Centre	168,956	16,751	185,707
Support costs	2,307	–	2,307
	<u>171,263</u>	<u>16,751</u>	<u>188,014</u>

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Drop In Centre	178,412	–	178,412	185,707
Governance costs	–	2,567	2,567	2,307
	<u>178,412</u>	<u>2,567</u>	<u>180,979</u>	<u>188,014</u>

#### 10. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2024 £	Total 2023 £
Governance costs	2,566	2,566	2,308

#### 11. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Amortisation of intangible assets	3,500	3,500
Depreciation of tangible fixed assets	533	733

#### 12. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,280</u>	<u>2,280</u>

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	136,176	133,485
Social security costs	4,485	6,507
Employer contributions to pension plans	7,333	8,349
	<u>147,994</u>	<u>148,341</u>

The average head count of employees during the year was 6 (2023: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of service provision staff	<u>6</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £38,676 (2023:£40,689).

#### 14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

All trustees are entitled to claim reasonable expenses incurred in connection with attending meetings. In 2023-24, trustees claimed £166 in expenses (2022-23 £28).

#### 15. Intangible assets

	Website Developmen t £
<b>Cost</b>	
At 1 April 2023 and 31 March 2024	<u>17,500</u>
<b>Amortisation</b>	
At 1 April 2023	7,000
Charge for the year	<u>3,500</u>
At 31 March 2024	<u>10,500</u>
<b>Carrying amount</b>	
At 31 March 2024	<u>7,000</u>
At 31 March 2023	<u>10,500</u>

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 16. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2023 and 31 March 2024	725	6,249	6,974
<b>Depreciation</b>			
At 1 April 2023	724	5,085	5,809
Charge for the year	–	533	533
<b>At 31 March 2024</b>	<u>724</u>	<u>5,618</u>	<u>6,342</u>
<b>Carrying amount</b>			
At 31 March 2024	<u>1</u>	<u>631</u>	<u>632</u>
At 31 March 2023	<u>1</u>	<u>1,164</u>	<u>1,165</u>

#### 17. Debtors

	2024 £	2023 £
Prepayments and accrued income	1,549	1,494
Other debtors	–	2,163
	<u>1,549</u>	<u>3,657</u>

#### 18. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	4,780	2,280
Social security and other taxes	473	–
Other creditors	1,425	1,305
	<u>6,678</u>	<u>3,585</u>

#### 19. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £7,333 (2023: £8,349).

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 20. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	<u>128,468</u>	<u>173,655</u>	<u>(160,979)</u>	<u>141,144</u>

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>119,530</u>	<u>180,201</u>	<u>(171,263)</u>	<u>128,468</u>

##### Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
British Gas Energy Saving Trust	<u>–</u>	<u>20,000</u>	<u>(20,000)</u>	<u>–</u>

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
British Gas Energy Saving Trust	<u>–</u>	<u>16,751</u>	<u>(16,751)</u>	<u>–</u>

The British Gas Energy Saving Trust grant is part of a consortium bid with Riverside Advice Ltd towards supporting people with mental health issues associated with their debts.

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 21. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Intangible assets	7,000	7,000
Tangible fixed assets	631	631
Current assets	140,190	140,190
Creditors less than 1 year	(6,677)	(6,677)
<b>Net assets</b>	<u>141,144</u>	<u>141,144</u>

	Unrestricted Funds £	Total Funds 2023 £
Intangible assets	10,500	10,500
Tangible fixed assets	1,164	1,165
Current assets	120,389	120,388
Creditors less than 1 year	(3,585)	(3,585)
<b>Net assets</b>	<u>128,468</u>	<u>128,468</u>

#### 22. Related parties

The charity was under the control of the trustees throughout the current and previous year.

There are no transactions with related parties required to be disclosed in the financial statements, other than trustee expenses, as detailed in note 14.

**4 WINDS USER LED ASSOCIATION**

England & Wales - Charity number 1071770

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# Accounts

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COMPANY REGISTRATION NUMBER: 03607430  
CHARITY REGISTRATION NUMBER: 1071770

**4 Winds User Led Association  
Company Limited by Guarantee  
Unaudited Financial Statements  
31 March 2023**

**CARSTON**  
Chartered accountants  
1st Floor, Tudor House  
16 Cathedral Road  
Cardiff  
CF11 9LJ

# **4 Winds User Led Association**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2023**

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Statement of financial activities (including income and expenditure account)	<b>8</b>
Statement of financial position	<b>9</b>
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# 4 Winds User Led Association

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

#### REFERENCE AND ADMINISTRATIVE DETAILS

<b>Registered charity name</b>	4 Winds User Led Association	
<b>Charity registration number</b>	1071770	
<b>Company registration number</b>	03607430	
<b>Principal office and registered office</b>	65 Clare Road Grangetown Cardiff CF11 6QP	
<b>The trustees</b>	Ken Urwin Kathryn Lock Jonathan Roderick Anna Preece Clifford Golden Michael Jones Robert Cooke Bethan Thompson	(Appointed 25 November 2022) (Retired 31 January 2023) (Retired 19 February 2023) (Retired 10 August 2023)
<b>Company secretary</b>	Susan Jones	
<b>Independent examiner</b>	Farzana Ahmed FCCA 1st Floor, Tudor House 16 Cathedral Road Cardiff CF11 9LJ	

#### OBJECTIVES AND ACTIVITIES

Our charitable objects as stated in our Memorandum and Articles of Association are:

*'to promote the relief of persons experiencing mental health difficulties within the area of Cardiff, the Vale of Glamorgan and surrounding areas by providing an independent, user led resource / drop-in centre and associated support, in order to enable and empower users of its service to obtain their full rights and privileges as citizens'.*

4Winds continues to provide an open access, user-led mental health resource service to adults of working age living in Cardiff and the Vale of Glamorgan. The service is unique in the locality; it is user led and user managed (the management is comprised exclusively of people who use / have used mental health services) and it operates a flexible and responsive, recovery focussed service with a range of support options available.

Our Mission statement is: 4Winds User Led Association exists to provide an open-access mental health resource for people living in Cardiff and surrounding areas. We promote recovery through provision of support, information and opportunities for involvement.

# 4 Winds User Led Association

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2023

A range of recovery focused support services continue to be offered by 4Winds. Whilst this year brought some disappointment when we lost the tender for the continued provision of Tier 0 services in Cardiff City and South GP cluster, we were delighted to be awarded the contract for the continued delivery of the Cardiff and Vale Resource Service for the next 3 years. We were very proud of the work the team did in the Cardiff City and South Cluster, offering 1:1 guided self-help support to over 900 people during the term of the contract, establishing some excellent partnerships and delivering community wellbeing training. This produced excellent outcomes and despite our disappointment, the team have utilised this experience and we continue to offer guided self-help when appropriate as part of our emotional support / resource service. We were also delighted that this year brought a slow return to increased face to face/ in person working following the lifting of the restrictions placed on us during the pandemic. All workers returned to the office base and started to offer increased face to face appointments and delivery of small group sessions. By the end of this year, we were back delivering two open access / drop-in sessions as well as a 1:1 in person support service, a wide range of groups and community activities and a welfare rights partnership project with a local advice provider Riverside Advice. In brief our services include:

#### Social Contact and Peer Support

Many service users accessing the service experience loneliness, isolation and low self-esteem. The resource service and open access peer support sessions held twice weekly offers opportunities for individuals to make social contact and access peer support, a key factor in the recovery process for many people. Peer support has been identified as crucial to the recovery of mental health service users; this is an incredibly important and effective part of the service at 4Winds. Many robust networks of support have been established this way and many service users enjoy a much-increased quality of life as a result. The organisation of wellbeing activities including workshops, creative activities and occasional social gatherings also offer valuable opportunities for social contact and peer support. We also continue to run a monthly zoom group for those who find it difficult to get to the face-to-face peer support groups.

#### Emotional support/Recovery Star support

Workers offer a range of emotional support services including listening support, information, signposting, social prescribing, guided self-help and liaising with a huge range of community organisations, health and social care professionals. Workers are encouraged to work flexibly, to take a holistic approach and to promote recovery and independence. All workers are also trained and licensed to use the Mental Health Recovery Star person centred outcomes tool which is invaluable for service users to identify support needs and to chart recovery in a holistic and person centred way. This support is generally offered in person over a number of sessions but we continue to give the option of telephone or online.

#### Opportunities for involvement/co-production

We encourage user involvement at all levels of the organisation and ensure that the service develops in response to established user need. Much of the work we do is co-produced with people using mental health services.

#### Information

The centre responds to many requests for information from service users and organisations. We respond to high volumes of telephone and email queries. We keep service users and organisations up to date with regular email mail outs and forwarded the useful updates from organisations such as Cardiff and Vale Action for Mental Health and the Cardiff and Vale Recovery and Wellbeing College. We hold occasional information sessions both in person at the centre and during our zoom groups. This has included one by a mental health pharmacist and researchers from the Centre for Mental Health.

#### Vocational support

Service users are encouraged to realise their potential, to recognise their skills and to pursue their aspirations. We provide information and support in accessing opportunities in education, training, volunteering, paid work, leisure facilities and the arts. We actively encourage service users to take up opportunities on offer via the Cardiff and Vale Recovery College, Adult Learning Wales and Dice (Cardiff Adult Community Courses) courses. We also deliver a range of training courses and wellbeing activities ourselves.

# 4 Winds User Led Association

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

#### Social Prescribing

Our service is delivered in a holistic, person-centred way that recognizes the vast array of activities, groups and services in our communities that can help meet health and wellbeing needs of the people we work with. Signposting, provision of information and active social prescribing are integral elements of the support offered.

#### Delivery of Well Being Activities and Training

We continue to offer a range of training courses and workshops including Managing Anxiety, Mindfulness, Active Listening, Managing Emotions and Managing Anger. These are well received, well attended and produce excellent outcomes for participants. We were pleased to be able to hold regular creative sessions facilitated by the excellent Stiwdio Arts and made possible through the support of the Cardiff and Vale Arts in Health Charity Team, funded by the Arts Council in Wales and the Baring Foundation. The range of creative approaches explored in these sessions and the work produced was truly impressive and the increased self-esteem and sense of wellbeing for those who participated was well evidenced.

#### Welfare Rights Partnership Project

We continue to work with our partners Riverside Advice. This specialist quality mark welfare rights organisation provides specialist help and advice to people struggling with their mental health and welfare rights issues. Riverside Advice provides the welfare benefits, debt and energy efficiency advice whilst 4Winds offers emotional support and practical assistance throughout the process. This work is achieving excellent outcomes for people and has more than once been described as a life saver/a lifeline.

Our aims and objectives as developed in our three-year business plan are:

#### **Strategic Aims**

**1. To continue meeting the needs and promoting the recovery of people experiencing mental health difficulties.**

#### **Objectives**

- To continue providing a user-led mental health resource service that works flexibly to meet the needs of people using it.
- To continue with the delivery of wellbeing activities and training
- To ensure that the service is delivered within a recovery focussed approach and that we work to the Cardiff and Vale Charter for Adult Mental Health.
- To ensure that workers adopt a facilitative style in which diversity is celebrated and individual strengths are recognised.
- To offer a range of services including on a 1:1 basis and in groups. Services to include: provision of information, sign posting, social prescribing, social contact and peer support, emotional support, vocational support, training and wellbeing activities, welfare rights support and opportunities for involvement.
- To publicise the service widely amongst a range of voluntary, statutory, primary care and community organisations to ensure that we reach those in need of the service.
- To maintain current working partnerships and explore opportunities for further partnerships to help us meet our aims.
- To keep abreast of local and national developments in policy and practice and ensure that we work within these.

## **4 Winds User Led Association**

### **Company Limited by Guarantee**

#### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2023**

#### **2. To maintain and develop opportunities for service user involvement within the organisation.**

##### **Objectives**

- To maintain the organisation as user-led and user managed (as currently stated in our constitution). The management committee will be made up exclusively of past / present users of mental health services, elected annually at the Association's AGM.
- To ensure that we work within our policy on service user involvement and review this policy regularly.
- To continue holding members meetings on a monthly basis.
- To continue obtaining service user feedback and mental health recovery star outcomes to ensure that the service is meeting needs and helping people work towards recovery.
- To continue with present mechanisms and opportunities for getting involved and to review these to ensure that they meet current needs.
- To ensure that every individual accessing the service is aware of the opportunities for becoming involved and is supported in the process if they so wish.
- To keep up to date with policy and guidance and ensure that we develop a good model of user-led services.

#### **3. To increase the current capacity of the organisation (in terms of staffing and finance)**

##### **Objectives**

- To fundraise for the employment of an additional Project Worker to the staff team (to increase capacity of the service).
- To explore the potential for new partnerships which enhance the service and increase capacity.
- To access any funding opportunities that helps us to meet our aims and objectives.

### **ACHIEVEMENTS AND PERFORMANCE**

We have continued to meet the needs of people experiencing mental health difficulties and adapted well to the provision of services and returning to the office post pandemic. Indeed, our support has been in high demand and despite some of the challenges faced we continued to provide a user-led mental health resource service with our full range of services. We received 472 new referrals during this year, we supported over 500 individuals and recorded 6,918 contacts for the year: a fantastic achievement for a small team offering a bespoke, person-centred service. Despite losing the tender for the continued provision of Tier 0 services, we did continue to provide this until the end of July 2022, producing excellent outcomes for those referred.

The full range of recovery focussed services (social contact, peer support, emotional support, information, vocational support, training and wellbeing activities, social prescribing service, welfare rights project, and opportunities for involvement) already described continues to be available to all who use our service.

As well as having a management committee comprised exclusively of mental health service users, we encourage people using the service to become involved in some aspect. This could be on a day-to-day basis through helping out with a particular activity such as networking events/meetings, sitting on an interview panel for new workers, or helping to organise an event. We continue to support opportunities for service user involvement in training through developing links with Cardiff University and Cardiff Metropolitan University. A group of service users continue to be involved in delivering presentations as part of the social work degree and are also involved in aspects of planning course content and interviewing students. The quality of service user presentations has been excellent and we were pleased that we were able to deliver again during the year and that this was in person rather than on-line. Feedback from lecturers and students, as usual, was excellent.

## **4 Winds User Led Association**

### **Company Limited by Guarantee**

#### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2023**

Maintaining regular networking and liaison with other agencies is always crucial to our work. We have good working relationships with many partners in mental health and related fields. Our strong working relationship with Riverside Advice Services continues and the work of the joint project funded by the British Gas Energy Trust continues to flourish. We are delighted to continue to work with them and offer such a crucial service at a time of high need. This high need is also reflected in an increase in the number of people requesting food bank vouchers. We continue to work in partnership with the Trussell Trust in Cardiff to ensure that we can help those in need.

Another positive development has been the successful application to the Zurich Community Trust, who not only provide much needed financial support, but a host of other benefits such as access to organisational development and training services.

We are also pleased to report that we have continued to strengthen our working relationship with the Hamadryad Community Mental Health Team and still attend their weekly referral meeting so that they can refer directly to our service if and when appropriate. This has meant that many people who do not meet secondary care criteria have been offered the support of 4Winds services. We also support many people who are discharged from their service but still require some support in progressing their recovery. We have achieved excellent outcomes for people and enhanced our working relationships.

On a general level we continue to be actively involved with Cardiff and Vale Action for Mental Health attending the forum and other relevant meetings. We have kept up to date with local and national developments in mental health and ensure that we develop our service in response to user need through seeking feedback and measuring outcomes achieved for service users through the Recovery Star and other measures.

We are proud of the way that the 4Winds team have yet again demonstrated an ability to adapt quickly and flexibly to the needs of the service and the increased demands for 1:1 work. We aim to continue to meet these demands whilst offering a balance of peer support groups, wellbeing activities, training and welfare rights support work. We look forward to developing our services further over the coming year and have no doubt that the team and organisation will continue to meet any future challenges with resilience and commitment to delivering best practice at all times.

#### **FINANCIAL REVIEW**

The reserves balance at the year-end of 31 March 2023 amounted to £128,468 (2022 £119,530). This is wholly represented by the unrestricted reserve balance of £128,468 (2022 £119,530), of which £116,803 (2022 £104,796) is free reserves (i.e. not tied up in fixed assets).

#### **Statement on Reserves**

4Winds has a reserves policy of holding between 3 to 6 months of expenditure as unrestricted reserves. The free reserves balance of £116,803 at 31 March 2023 equals approximately 6 months running costs. The Trustees are satisfied that this level of reserves will help to meet possible unexpected obligations and give time to find alternative sources of funds in future if necessary. This policy is reviewed annually.

#### **Going Concern**

We are in receipt of Cardiff and Vale University Health Board funding for our resource service until at least 2025, BGET funding (including a wider area) until 2026 and Zurich Community Trust for this year and hopefully beyond. Trustees are mindful of the uncertainty of future funding and shall continue to monitor the financial situation, to plan ahead and take whatever steps are required to ensure that expenditure stays within income at all times. The trustees will ensure that the overriding aim, as always, is to develop and improve the service for the benefit of those experiencing mental health problems in Cardiff and the Vale of Glamorgan.

# 4 Winds User Led Association

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company which is governed by its constitution (Memorandum and Articles of Association).

The board of trustees (Management Committee) is comprised of individuals who are members of the Association. Elections take place annually at the Association's Annual General Meeting (AGM). The Committee consists of up to nine full members and up to three co-opted non-voting members. At each AGM the three longest serving full members of the Management Committee, or whichever number will result in the creation of three vacancies, will stand down and three new Management Committee members will be elected by secret ballot of the membership during the AGM. The AGM is advertised to all members and through the Association's newsletter and general publicity. For further details on the appointment of trustees please refer to the Memorandum and Articles of Association.

The Management Committee has developed a policy on risk. To address the risk of financial loss the trustees have a statement on reserves and aims towards building on the current level of reserves. There are procedures in place to help deal with risk in the workplace such as health, safety and security and relevant insurance policies are in place.

#### Small company provisions

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

The trustees' annual report was approved on 25/01/24 and signed on behalf of the board of trustees by:

 (sign)

JON RODERICK (print name)

Trustee

# 4 Winds User Led Association

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of 4 Winds User Led Association

Year ended 31 March 2023

I report to the charity trustees on my examination of the financial statements of 4 Winds User Led Association ('the charity') for the year ended 31 March 2023, which are set out on pages 8 to 18.

#### Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Farzana Ahmed FCCA  
Independent Examiner

1st Floor, Tudor House  
16 Cathedral Road  
Cardiff  
CF11 9LJ

Date: 29/01/2024

**4 Winds User Led Association**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**Year ended 31 March 2023**

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	17,823	16,751	34,574	12,405
Charitable activities	6	162,328	–	162,328	185,073
Other trading activities	7	50	–	50	(130)
<b>Total income</b>		<u>180,201</u>	<u>16,751</u>	<u>196,952</u>	<u>197,348</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	171,263	16,751	188,014	188,823
<b>Total expenditure</b>		<u>171,263</u>	<u>16,751</u>	<u>188,014</u>	<u>188,823</u>
<b>Net income and net movement in funds</b>		<u>8,938</u>	<u>–</u>	<u>8,938</u>	<u>8,525</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		119,530	–	119,530	111,005
<b>Total funds carried forward</b>		<u>128,468</u>	<u>–</u>	<u>128,468</u>	<u>119,530</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 18 form part of these financial statements.

# 4 Winds User Led Association

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Intangible assets	15	10,500	14,000
Tangible fixed assets	16	1,165	734
		<u>11,665</u>	<u>14,734</u>
<b>Current assets</b>			
Debtors	17	3,657	1,400
Cash at bank and in hand		116,731	106,009
		<u>120,388</u>	<u>107,409</u>
<b>Creditors: amounts falling due within one year</b>	18	3,585	2,613
<b>Net current assets</b>		<u>116,803</u>	<u>104,796</u>
<b>Total assets less current liabilities</b>		<u>128,468</u>	<u>119,530</u>
<b>Net assets</b>		<u>128,468</u>	<u>119,530</u>
<b>Funds of the charity</b>			
Unrestricted funds		128,468	119,530
<b>Total charity funds</b>	21	<u>128,468</u>	<u>119,530</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

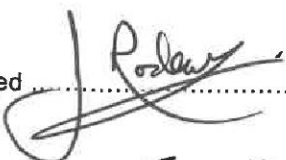
Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

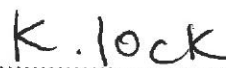
These financial statements were approved by the board of trustees and authorised for issue on 25/01/24 and are signed on behalf of the board by:

Signed .....



Print Name JON RODERICK  
Trustee

Signed .....



Print Name KATHRYN LOCK  
Trustee

Company registration number: 03607430

The notes on pages 10 to 18 form part of these financial statements.

## **4 Winds User Led Association**

### **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2023**

#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 65 Clare Road, Grangetown, Cardiff, CF11 6QP.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

As at 31 March 2023 the charitable company had unrestricted reserves of £128,468, of which £116,803 are free reserves. The trustees have considered the going concern position in some detail and are satisfied that in the immediate future the steps that they have already taken to review costs and secure additional funding for the next financial year should be sufficient to keep the charity operational for at least 12 months. The detailed justification for this has been included in the financial review section of the trustees' annual report. On this basis the trustees are satisfied that no adjustments are required to the accounts at 31 March 2023 to reflect any uncertainty in going concern.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 3. Accounting policies *(continued)*

##### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Intangible assets

Intangible assets are initially recorded at cost and are subsequently stated at cost less any accumulated amortisation.

##### Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Website development - 20% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation.

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 3. Accounting policies *(continued)*

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% straight line
Office equipment	-	33% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. No such impairments were required in the year.

##### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received. Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

**Year ended 31 March 2023**

#### 4. Limited by guarantee

Every member of the Charity undertakes to contribute such amount as may be required (not exceeding £10) to the Charity's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member, for payment of the Charity's debts and liabilities contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	323	–	323
<b>Grants</b>			
British Gas Energy Trust consortium bid	–	16,751	16,751
Zurich Community Grant	17,500	–	17,500
Government grant income	–	–	–
	17,823	16,751	34,574

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	619	–	619
<b>Grants</b>			
British Gas Energy Trust consortium bid	–	6,500	6,500
Zurich Community Grant	–	–	–
Government grant income	5,286	–	5,286
	5,905	6,500	12,405

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Cardiff and Vale University Health Board	152,195	152,195	152,195	152,195
Cardiff and Vale University Health Board (Tier Zero)	10,133	10,133	32,878	32,878
	162,328	162,328	185,073	185,073

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

**Year ended 31 March 2023**

#### 7. Other trading activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Subscriptions	–	–	5	5
Letting and licensing	–	–	(158)	(158)
Service user training	50	50	23	23
	<u>50</u>	<u>50</u>	<u>(130)</u>	<u>(130)</u>

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Drop In Centre	168,956	16,751	185,707
Support costs	2,307	–	2,307
	<u>171,263</u>	<u>16,751</u>	<u>188,014</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Drop In Centre	178,892	7,707	186,599
Support costs	2,224	–	2,224
	<u>181,116</u>	<u>7,707</u>	<u>188,823</u>

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Drop In Centre	185,707	–	185,707	186,599
Governance costs	–	2,307	2,307	2,224
	<u>185,707</u>	<u>2,307</u>	<u>188,014</u>	<u>188,823</u>

#### 10. Analysis of support costs

	Analysis of support costs	Total 2023	Total 2022
	£	£	£
Governance costs	2,307	2,308	2,224
	<u>2,307</u>	<u>2,308</u>	<u>2,224</u>

**4 Winds User Led Association**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2023**

**11. Net income**

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Amortisation of intangible assets	3,500	3,500
Depreciation of tangible fixed assets	<u>733</u>	<u>580</u>

**12. Independent examination fees**

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,280</u>	<u>2,160</u>

**13. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	133,485	139,567
Social security costs	6,507	7,608
Employer contributions to pension plans	<u>8,349</u>	<u>7,589</u>
	<u>148,341</u>	<u>154,764</u>

The average head count of employees during the year was 6 (2022: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of service provision staff	<u>5</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

**Key Management Personnel**

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £40,689 (2022: £38,967).

**14. Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

All trustees are entitled to claim reasonable expenses incurred in connection with attending meetings. In 2022-23, four trustees claimed £27.75 in expenses (2021-22 £3.50).

**4 Winds User Led Association**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2023**

**15. Intangible assets**

	<b>Website Development £</b>
<b>Cost</b>	
At 1 April 2022 and 31 March 2023	<u>17,500</u>
<b>Amortisation</b>	
At 1 April 2022	3,500
Charge for the year	3,500
<b>At 31 March 2023</b>	<u>7,000</u>
<b>Carrying amount</b>	
At 31 March 2023	<u>10,500</u>
At 31 March 2022	<u>14,000</u>

**16. Tangible fixed assets**

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2022	725	5,085	5,810
Additions	–	1,164	1,164
<b>At 31 March 2023</b>	<u>725</u>	<u>6,249</u>	<u>6,974</u>
<b>Depreciation</b>			
At 1 April 2022	724	4,352	5,076
Charge for the year	–	733	733
<b>At 31 March 2023</b>	<u>724</u>	<u>5,085</u>	<u>5,809</u>
<b>Carrying amount</b>			
At 31 March 2023	<u>1</u>	<u>1,164</u>	<u>1,165</u>
At 31 March 2022	<u>1</u>	<u>733</u>	<u>734</u>

**17. Debtors**

	<b>2023 £</b>	<b>2022 £</b>
Prepayments and accrued income	1,494	1,250
Other debtors	2,163	150
	<u>3,657</u>	<u>1,400</u>

# 4 Winds User Led Association

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 18. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	2,280	2,160
Other creditors	–	152
Payroll creditors	1,305	301
	<u>3,585</u>	<u>2,613</u>

#### 19. Pensions and other post-retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £8,349 (2022: £7,589).

#### 20. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	–	5,286
	<u>–</u>	<u>5,286</u>

#### 21. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023
General funds	119,530	180,201	(171,263)	128,468
	<u>119,530</u>	<u>180,201</u>	<u>(171,263)</u>	<u>128,468</u>
	At 1 April 2021	Income £	Expenditure £	At 31 March 2022
General funds	109,798	190,848	(181,116)	119,530
	<u>109,798</u>	<u>190,848</u>	<u>(181,116)</u>	<u>119,530</u>

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
British Gas Energy Saving Trust	—	<u>16,751</u>	<u>(16,751)</u>	<u>—</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
John Andrews Charitable Trust	1,207	—	(1,207)	—
British Gas Energy Saving Trust	—	<u>6,500</u>	<u>(6,500)</u>	—
	<u>1,207</u>	<u>6,500</u>	<u>(7,707)</u>	<u>—</u>

The John Andrews Community Trust provided a grant of £4,891 in 2016-17 towards an outreach and networking project to raise further awareness of our service and to provide opportunities for volunteering. This is now fully spent.

The British Gas Energy Saving Trust grant is part of a consortium bid with Riverside Advice Ltd towards supporting people with mental health issues associated with their debts.

#### 22. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Intangible assets	10,500	<b>10,500</b>
Tangible fixed assets	1,165	<b>1,165</b>
Current assets	120,388	<b>120,388</b>
Creditors less than 1 year	<u>(3,585)</u>	<u><b>(3,585)</b></u>
<b>Net assets</b>	<u>128,468</u>	<u><b>128,468</b></u>

	Unrestricted Funds	Total Funds
	£	£
Intangible assets	14,000	14,000
Tangible fixed assets	734	734
Current assets	107,409	107,409
Creditors less than 1 year	<u>(2,613)</u>	<u>(2,613)</u>
<b>Net assets</b>	<u>119,530</u>	<u>119,530</u>

#### 23. Related parties

The charity was under the control of the trustees throughout the current and previous year.

There are no transactions with related parties required to be disclosed in the financial statements, other than trustee expenses, as detailed in note 15.

**4 WINDS USER LED ASSOCIATION**

England & Wales - Charity number 1071770

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# Accounts

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COMPANY REGISTRATION NUMBER: 03607430  
CHARITY REGISTRATION NUMBER: 1071770

**4 Winds User Led Association  
Company Limited by Guarantee  
Unaudited Financial Statements  
31 March 2022**

**CARSTON**  
Chartered accountants  
1st Floor, Tudor House  
16 Cathedral Road  
Cardiff  
CF11 9LJ

**4 Winds User Led Association**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2022**

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## **4 Winds User Led Association**

### **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

#### **Year ended 31 March 2022**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered charity name</b>	4 Winds User Led Association
<b>Charity registration number</b>	1071770
<b>Company registration number</b>	03607430
<b>Principal office and registered office</b>	65 Clare Road Grangetown Cardiff CF11 6QP
<b>The trustees</b>	Kathryn Lock Bethan Thompson Jonathan Roderick Anna Preece Robert Cooke Ken Urwin Michael Jones Patricia Fraser Ann Fraser-Tippen
	<i>Appointed 27 January 2022</i> <i>Resigned 27 January 2022</i> <i>Resigned 8 February 2022</i>
<b>Company secretary</b>	Susan Jones
<b>Independent examiner</b>	Farzana Ahmed FCCA 1st Floor, Tudor House 16 Cathedral Road Cardiff CF11 9LJ

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

#### OBJECTIVES AND ACTIVITIES

Our charitable objects as stated in our Memorandum and Articles of Association are:

*'to promote the relief of persons experiencing mental health difficulties within the area of Cardiff, the Vale of Glamorgan and surrounding areas by providing an independent, user led resource / drop-in centre and associated support, in order to enable and empower users of its service to obtain their full rights and privileges as citizens'.*

4Winds continues to provide an open access, user-led mental health resource service to adults of working age living in Cardiff and the Vale of Glamorgan. The service is unique in the locality; it is user led and user managed (the management is comprised exclusively of people who use / have used mental health services) and it operates a flexible and responsive, recovery focussed service with a range of support options available.

Our Mission statement is: 4Winds User Led Association exists to provide an open-access mental health resource for people living in Cardiff and surrounding areas. We promote recovery through provision of support, information and opportunities for involvement.

A range of recovery focused support services are offered by 4Winds. Whilst this year has been challenging because of the ongoing challenges of COVID 19, we are pleased that all aspects of our service continued to be delivered albeit in different ways. The open access resource centre remained closed to groups for this period due to the ongoing concerns the pandemic brought, but we gradually made a return to the office and face to face working; the core components of our service continued to be offered and the team adapted creatively and flexibly to the challenges of the restrictions placed on us. In brief our services include:

#### Social Contact and Peer Support

Many service users accessing the service experience loneliness, isolation and low self-esteem. The service offers opportunities for individuals to make social contact and access peer support; a key factor in the recovery process for many people. Peer support has been identified as crucial to the recovery of mental health service users; this is an incredibly important and effective part of the service at 4Winds. Many robust networks of support have been established this way and many service users enjoy a much-increased quality of life as a result. Despite not being able to run groups in the centre, we were delighted to be able to start regular peer support sessions in both outside spaces and at the Grangetown Hub Community room and Grange Pavilion. We delivered a range of training courses and workshops also held regular creative sessions made possible through the support of the Cardiff and Vale Arts in Health Charity Team, funded by the Arts Council in Wales and the Baring Foundation. All of these created excellent opportunities for peer support.

#### Emotional support/Recovery Star support

Workers offer a range of emotional support services including listening support, information and signposting, and liaising with health or social care professionals. Workers are encouraged to work flexibly, to take a holistic approach and to promote recovery and independence. All workers are also trained and licensed to use the Mental Health Recovery Star person centred outcomes tool which is invaluable for service users to identify support needs and to chart recovery in a holistic and person centred way. This kind of support continued to be offered by telephone and online where appropriate, but we returned to face to face appointments which were welcomed by many.

#### Women only services

A safe and supportive zoom group for women is provided weekly.

#### Opportunities for involvement/co-production

We encourage user involvement at all levels of the organisation and ensure that the service develops in response to established user need. Much of the work we do is co-produced with people using mental health services.

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2022

##### Information

The centre responds to many requests for information from service users and organisations and this continued during the pandemic this year. We responded to high volumes of telephone and email queries. We kept service users and organisations up to date with regular email mail outs and forwarded the useful updates from organisations such as Cardiff and Vale Action for Mental Health, the Cardiff and Vale Recovery and Wellbeing College, the Wales Council for Voluntary Action and the Welsh Ambulance Service Trust. We held information sessions during our zoom groups including one by a mental health pharmacist on medication, one by the Recovery college and another by Riverside Advice.

##### Vocational support

Service users are encouraged to realise their potential, to recognise their skills and to pursue their aspirations. We provide information and support in accessing opportunities in education, training, volunteering, paid work, leisure facilities and the arts. We actively encourage service users to take up opportunities on offer via the Cardiff and Vale Recovery College, Adult Learning Wales and Dice (Cardiff Adult Community Courses) courses. We also deliver a range of training courses and wellbeing activities ourselves. These have started to run in person again and have proved extremely popular, achieving good outcomes for those attending.

##### 1:1 Guided Self Help and Social Prescribing Service

Workers continued to provide a programme of guided self-help via self-referral, GP or PCLS (Primary Care Liaison Service) referral in the Cardiff City and South GP cluster. Workers are fully trained in delivering this 6-8 week programme and are achieving outstanding outcomes for those with mild to moderate mental health issues. Sessions are offered in person, over the telephone or online.

##### Delivery of Wellbeing courses

We were delighted to be able to offer the Stress Control and ACT-ion for Living courses in community venues in person before the end of this year; we delivered two of each. All were well attended and achieved excellent outcomes for participants. We continue to signpost to a range of online courses for those who have been unable to attend in person and offer guidance and help with these.

Our aims and objectives as developed in our three-year business plan are:

##### **Strategic Aims**

**1. To continue meeting the needs and promoting the recovery of people experiencing mental health difficulties.**

##### **Objectives**

- To continue providing a user-led mental health resource service that works flexibly to meet the needs of people using it.
- To continue with the provision of 1:1 guided self-help support via GP/PCLS or self-referral.
- To continue with the delivery of wellbeing courses in community venues (or online if appropriate).
- To ensure that the service is delivered within a recovery focussed approach and that we work to the Cardiff and Vale Charter for Adult Mental Health.
- To ensure that workers adopt a facilitative style in which diversity is celebrated and individual strengths are recognised.
- To offer a range of services including provision of information, social contact and peer support, emotional support, vocational support, dedicated women only space and opportunities for involvement.
- To publicise the service widely amongst a range of voluntary, statutory, primary care and community organisations to ensure that we reach those in need of the service.
- To maintain current working partnerships and explore opportunities for further partnerships to help us meet our aims.
- To keep abreast of local and national developments in policy and practice and ensure that we work within these.

## **4 Winds User Led Association**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2022**

**2. To maintain and develop opportunities for service user involvement within the organisation.**

### **Objectives**

- To maintain the organisation as user-led and user managed (as currently stated in our constitution). The management committee will be made up exclusively of past / present users of mental health services, elected annually at the Association's AGM.
- To ensure that we work within our policy on service user involvement and review this policy regularly.
- To continue holding members meetings on a monthly basis.
- To continue holding a service user feedback/discussion week as part of our annual work on service user evaluation.
- To continue with present mechanisms and opportunities for getting involved and to constantly review these to ensure that they meet current needs.
- To ensure that every individual accessing the service is aware of the opportunities for becoming involved and is supported in the process if they so wish.
- To maintain links with Sefyll and continue involvement with the Sefyll Advisory Group.
- To keep up to date with policy and guidance such as the Welsh Assembly's 'Stronger in Partnership 2' and ensure that we develop a good model of user-led services.

**3. To increase the current capacity of the organisation (in terms of staffing and finance)**

### **Objectives**

- To fundraise for the employment of an additional Project Worker to the staff team (to increase capacity of the service).
- To explore the potential for new partnerships which enhance the service and increase capacity.
- To access any funding opportunities that helps us to meet our aims and objectives.

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

#### ACHIEVEMENTS AND PERFORMANCE

We have continued to meet the needs of people experiencing mental health difficulties despite the ongoing challenges of the pandemic. Indeed, our support became more crucial to many during this time and we continued to provide a user-led mental health resource service with our full range of services. We recorded 6,881 contacts for the year (6,428 for our general mental health resource service and a total of 453 referrals for the Tier 0 guided self-help service). Considering that the majority of contacts have been on a 1:1 support basis this is a fantastic achievement for a small team who managed to provide resource service support for over 100 people weekly throughout the pandemic.

The range of services (social contact, emotional support, information vocational support, guided self-help and social prescribing service, women only services and opportunities for involvement) already described continues to be available to all who use our service.

In addition to our resource service, we have been delighted to further establish our Guided self-help service available in the Cardiff City and South GP cluster area (covering the seven GP surgeries in the Butetown/Grangetown areas). We received a total of 453 referrals during this year and achieved excellent outcomes for those completing the programme. This service increases the range of psychological interventions in GP surgeries by offering a 6-8 week programme of guided self-help. Referrals can be taken directly from GP's, self-referrals or the Primary Care Mental Health Liaison Service. We have developed a very good working relationship with this service and most of our referrals now come via that pathway. Due to the easing of restrictions of the pandemic towards the year-end we were able to deliver the open access wellbeing courses in community venues. These were very well received, well attended and produced excellent outcomes.

As well as having a management committee comprised exclusively of mental health service users, we actively encourage people using the service to become involved in some aspect. This could be on a day-to-day basis through helping out with a particular activity such as our outreach and networking, sitting on an interview panel for new workers, or organising an event. Although this has been more difficult during the pandemic we have still maintained contact and opportunities. We continue to support opportunities for service user involvement in training through developing links with Cardiff University and Cardiff Metropolitan University. A group of service users continue to be involved in delivering presentations as part of the social work degree and are also involved in aspects of planning course content. The quality of service user presentations has been excellent and we were pleased that we were able to deliver again during the year and that this was in person rather than on-line. We continue to develop outreach opportunities for service user volunteers.

Maintaining regular networking and liaison with other agencies is always crucial to our work and this became even more important during the pandemic - to communicate what we were doing, but also to keep informed on what others were doing. We have good working relationships with a number of partners in mental health and related fields and feel that these have strengthened rather than diminished during the pandemic. Our strong working relationship with Riverside Advice Services and successful joint bid for a partnership welfare rights pilot project last year has led to another successful bid this year with the British Gas Energy Trust. We are delighted to continue to work with them and offer such a crucial service at a time of high need. We are also delighted to report that we have continued to strengthen our working relationship with the Hamadryad Community Mental Health Team and still attend their weekly referral meeting so that they can refer directly to our service if and when appropriate. This has meant that many people who do not meet secondary care criteria have been offered the support of 4Winds services. We also support many people who are discharged from their service but still require some support in progressing their recovery. We have achieved excellent outcomes for people and enhanced our working relationships; a very positive development.

## **4 Winds User Led Association**

### **Company Limited by Guarantee**

#### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2022**

On a general level we continue to be actively involved with Cardiff and Vale Action for Mental Health attending the forum and other relevant meetings. We have also maintained involvement with the Cardiff and Vale Recovery and Wellbeing College and were pleased that our Manager continues to be involved with the College Board. This has been an excellent development and we have been pleased to encourage people to access the range of courses on offer. We have kept up to date with local and national developments in mental health and ensure that we develop our service in response to user need through seeking feedback and measuring outcomes achieved for service users through the Recovery Star and other measures.

Despite the year ending with the likelihood of further easing of Covid restrictions, we are proud of the way that the 4Winds team have demonstrated an ability to adapt quickly and flexibly to working in ways that means the service still reaches those in need. We look forward to developing our services further over the coming year and have no doubt that the team and organisation will continue to meet any future challenges with resilience and commitment to delivering best practice at all times.

#### **FINANCIAL REVIEW**

The reserves balance at the year-end of 31 March 2022 amounted to £119,530 (2021: £111,005). This balance includes £nil (2021: £1,207) of reserves restricted to the continued work of the Volunteer Outreach Project funded by the John Andrews Charitable Trust Fund. The unrestricted reserve balance was £119,530 (2021: £109,798), of which £104,796 (2021: £90,984) is free reserves.

#### **Statement on Reserves**

4Winds has a reserves policy of holding between 3 to 6 months of expenditure as unrestricted reserves. The free reserves balance of £104,796 at 31 March 2022 equals approximately 6 months running costs. The Trustees are satisfied that this level of reserves will help to meet possible unexpected obligations and give time to find alternative sources of funds in future if necessary. This policy is reviewed annually.

#### **Going Concern**

Despite losing the Tier 0 funding from the end of July 2022, we have secured our resource service funding and in addition to this we have secured further funding from the British Gas Energy Trust and new funding from the Zurich Community Trust. Trustees are mindful of the uncertainty of future funding and shall continue to monitor the financial situation and take whatever steps are required to ensure that expenditure stays within income at all times. The trustees will ensure that the overriding aim, as always, is to develop and improve the serviced for the benefit of those experiencing mental health problems in Cardiff and the Vale of Glamorgan.

## 4 Winds User Led Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company which is governed by its constitution (Memorandum and Articles of Association).

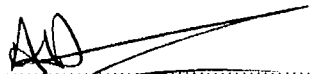
The board of trustees (Management Committee) is comprised of individuals who are members of the Association. Elections take place annually at the Association's Annual General Meeting (AGM). The Committee consists of up to nine full members and up to three co-opted non-voting members. At each AGM the three longest serving full members of the Management Committee, or whichever number will result in the creation of three vacancies, will stand down and three new Management Committee members will be elected by secret ballot of the membership during the AGM. The AGM is advertised to all members and through the Association's newsletter and general publicity. For further details on the appointment of trustees please refer to the Memorandum and Articles of Association.

The Management Committee has developed a policy on risk. To address the risk of financial loss the trustees have a statement on reserves and aims towards building on the current level of reserves. There are procedures in place to help deal with risk in the workplace such as health, safety and security and relevant insurance policies are in place.

### Small company provisions

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

The trustees' annual report was approved on 20/12/2022 and signed on behalf of the board of trustees by:

  
.....  
Trustee

## 4 Winds User Led Association

### Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of 4 Winds User Led Association

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of 4 Winds User Led Association ('the charity') for the year ended 31 March 2022.

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022 which are set out on pages 9 to 22.

#### Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

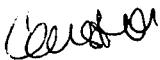
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Farzana Ahmed FCCA  
Independent Examiner

1st Floor, Tudor House  
16 Cathedral Road  
Cardiff  
CF11 9LJ

Date: 21 December 2022

**4 Winds User Led Association**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**Year ended 31 March 2022**

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	5,905	6,500	<b>12,405</b>	7,415
Charitable activities	6	185,073	–	<b>185,073</b>	212,823
Other trading activities	7	(130)	–	<b>(130)</b>	614
Investment income	8	–	–	–	205
<b>Total income</b>		<u>190,848</u>	<u>6,500</u>	<u><b>197,348</b></u>	<u>221,057</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	181,116	7,707	<b>188,823</b>	180,558
<b>Total expenditure</b>		<u>181,116</u>	<u>7,707</u>	<u><b>188,823</b></u>	<u>180,558</u>
<b>Net income and net movement in funds</b>		<u>9,732</u>	<u>(1,207)</u>	<u><b>8,525</b></u>	<u>40,499</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		109,798	1,207	<b>111,005</b>	70,506
<b>Total funds carried forward</b>		<u>119,530</u>	<u>–</u>	<u><b>119,530</b></u>	<u>111,005</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 20 form part of these financial statements.

## 4 Winds User Led Association

### Company Limited by Guarantee

### Statement of Financial Position

31 March 2022

	Note	2022 £	£	2021 £
<b>Fixed assets</b>				
Intangible assets	16		14,000	17,500
Tangible fixed assets	17		734	1,314
			<u>14,734</u>	<u>18,814</u>
<b>Current assets</b>				
Debtors	18	1,400		2,868
Cash at bank and in hand		106,009		91,985
		<u>107,409</u>		<u>94,853</u>
<b>Creditors: amounts falling due within one year</b>	19	<u>2,613</u>		<u>2,662</u>
<b>Net current assets</b>			<u>104,796</u>	<u>92,191</u>
<b>Total assets less current liabilities</b>			<u>119,530</u>	<u>111,005</u>
<b>Net assets</b>			<u>119,530</u>	<u>111,005</u>
<b>Funds of the charity</b>				
Restricted funds			—	1,207
Unrestricted funds			119,530	109,798
<b>Total charity funds</b>	22		<u>119,530</u>	<u>111,005</u>

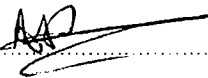
For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

#### Directors' responsibilities:

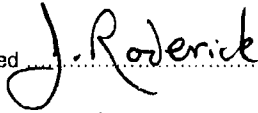
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 20/12/2022 and are signed on behalf of the board by:

Signed 

Print Name ANNA PREECE  
Trustee

Signed 

Print Name JONATHAN RODERICK  
Trustee

Company registration number: 03607430

The notes on pages 11 to 20 form part of these financial statements.

## **4 Winds User Led Association**

**Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2022**

#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 65 Clare Road, Grangetown, Cardiff, CF11 6QP.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

As at 31 March 2022 the charitable company had unrestricted reserves of £119,530, of which £104,796 are free reserves. The trustees have considered the going concern position in some detail and are satisfied that in the immediate future the steps that they have already taken to review costs and secure additional funding for the next financial year should be sufficient to keep the charity operational for at least 12 months. The detailed justification for this has been included in the financial review section of the trustees' annual report. On this basis the trustees are satisfied that no adjustments are required to the accounts at 31 March 2022 to reflect any uncertainty in going concern.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

##### Year ended 31 March 2022

### 3. Accounting policies *(continued)*

#### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Intangible assets

Intangible assets are initially recorded at cost and are subsequently stated at cost less any accumulated amortisation.

#### Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Website development - 20% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation.

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

### 3. Accounting policies *(continued)*

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 25% straight line
Office equipment	- 33% straight line

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. No such impairments were required in the year.

#### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received. Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

#### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

#### 4. Limited by guarantee

Every member of the Charity undertakes to contribute such amount as may be required (not exceeding £10) to the Charity's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member, for payment of the Charity's debts and liabilities contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	619	–	619
<b>Grants</b>			
British Gas Energy Trust consortium bid	–	6,500	6,500
Government grant income	5,286	–	5,286
	<u>5,905</u>	<u>6,500</u>	<u>12,405</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	–	–	–
<b>Grants</b>			
British Gas Energy Trust consortium bid	–	–	–
Government grant income	7,415	–	7,415
	<u>7,415</u>	<u>–</u>	<u>7,415</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Cardiff and Vale University Health Board	152,195	–	152,195
Cardiff and Vale University Health Board (Tier Zero)	32,878	–	32,878
Community Foundation Wales	–	–	–
Welsh Government Suicide and Self Harm Prevention	–	–	–
GVS Covid-19 High Risk Group Charity	–	–	–
	<u>185,073</u>	<u>–</u>	<u>185,073</u>

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

**6. Charitable activities *(continued)***

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Cardiff and Vale University Health Board	152,195	–	152,195
Cardiff and Vale University Health Board (Tier Zero)	38,878	–	38,878
Community Foundation Wales	–	17,500	17,500
Welsh Government Suicide and Self Harm Prevention	2,500	–	2,500
GVS Covid-19 High Risk Group Charity	–	1,750	1,750
	<u>193,573</u>	<u>19,250</u>	<u>212,823</u>

**7. Other trading activities**

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Subscriptions	5	5	1	1
Letting and licensing	(158)	(158)	–	–
Service user training	23	23	613	613
	<u>(130)</u>	<u>(130)</u>	<u>614</u>	<u>614</u>

**8. Investment income**

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	–	–	205	205

**9. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Drop-In Centre	178,892	7,707	<b>186,599</b>
Support costs	2,224	–	<b>2,224</b>
	<u>181,116</u>	<u>7,707</u>	<u><b>188,823</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Drop-In Centre	178,415	–	178,415
Support costs	2,143	–	2,143
	<u>180,558</u>	<u>–</u>	<u>180,558</u>

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Drop-In Centre	186,599	–	<b>186,599</b>	178,415
Governance costs	–	2,224	<b>2,224</b>	2,143
	<u>186,599</u>	<u>2,224</u>	<b><u>188,823</u></b>	<u>180,558</u>

#### 11. Analysis of support costs

	Analysis of support costs £	Total 2022 £	Total 2021 £
Governance costs	2,224	<b>2,224</b>	2,143

#### 12. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Amortisation of intangible assets	<b>3,500</b>	–
Depreciation of tangible fixed assets	<b>580</b>	435

#### 13. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>2,160</b>	2,000

#### 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	<b>139,567</b>	137,075
Social security costs	<b>7,608</b>	6,989
Employer contributions to pension plans	<b>7,589</b>	7,583
	<b><u>154,764</u></b>	<u>151,647</u>

The average head count of employees during the year was 6 (2021: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Number of service provision staff	<u>5</u>	<u>5</u>

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

#### 14. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £38,967 (2021: £37,906).

#### 15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

All trustees are entitled to claim reasonable expenses incurred in connection with attending meetings. In 2021-22, one trustee claimed £3.50 in expenses (2020-21 £nil).

#### 16. Intangible assets

	<b>Website Development £</b>
<b>Cost</b>	
At 1 April 2021 and 31 March 2022	<u>17,500</u>
<b>Amortisation</b>	
Charge for the year	<u>3,500</u>
At 31 March 2022	<u>3,500</u>
<b>Carrying amount</b>	
At 31 March 2022	<u>14,000</u>
At 31 March 2021	<u>17,500</u>

#### 17. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2021 and 31 March 2022	<u>725</u>	<u>5,085</u>	<u>5,810</u>
<b>Depreciation</b>			
At 1 April 2021	724	3,772	4,496
Charge for the year	—	580	580
At 31 March 2022	<u>724</u>	<u>4,352</u>	<u>5,076</u>
<b>Carrying amount</b>			
At 31 March 2022	<u>1</u>	<u>733</u>	<u>734</u>
At 31 March 2021	<u>1</u>	<u>1,313</u>	<u>1,314</u>

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 18. Debtors

	2022	2021
	£	£
Prepayments and accrued income	1,250	1,150
Other debtors	150	1,718
	<u>1,400</u>	<u>2,868</u>

#### 19. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	2,160	2,316
Other creditors	152	240
Payroll creditors	301	106
	<u>2,613</u>	<u>2,662</u>

#### 20. Pensions and other post-retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £7,589 (2021: £7,583).

#### 21. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>5,286</u>	<u>7,415</u>

#### 22. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2021	Income £	Expenditure £	Transfers £	At 31 March 2022
General funds	109,798	190,848	(181,116)	-	<u>119,530</u>

	At 1 April 2020	Income £	Expenditure £	Transfers £	At 31 March 2021
General funds	69,299	201,807	(180,558)	19,250	<u>109,798</u>

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

#### 22. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
John Andrews Charitable Trust	1,207	-	(1,207)	-	-
British Gas Energy Saving Trust	-	6,500	(6,500)	-	-
	<u>1,207</u>	<u>6,500</u>	<u>(7,707)</u>	<u>-</u>	<u>-</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
John Andrews Charitable Trust	1,207	-	-	-	1,207
Community Foundation Wales	-	17,500	-	(17,500)	-
Glamorgan Voluntary Services	-	1,750	-	(1,750)	-
British Gas Energy Saving Trust	-	-	-	-	-
	<u>1,207</u>	<u>19,250</u>	<u>-</u>	<u>(19,250)</u>	<u>1,207</u>

The John Andrews Community Trust provided a grant of £4,891 in 2016-17 towards an outreach and networking project to raise further awareness of our service and to provide opportunities for volunteering.

The British Gas Energy Saving Trust grant is part of a consortium bid with Riverside Advice Ltd towards supporting people with mental health issues associated with their debts.

Community Foundation Wales provided a grant of £17,500 towards development of the 4 Winds website and social media project.

Glamorgan Voluntary Services provided a grant of £1,750 towards the purchase of capital equipment to enable the 4 Winds team work remotely and continue providing mental health support services.

The website and social media costs along with the capital equipment costs (included as fixed assets) were transferred to unrestricted funding as the funders have no long-term interest in the assets.

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Intangible assets	14,000	–	<b>14,000</b>
Tangible fixed assets	734	–	<b>734</b>
Current assets	107,409	–	<b>107,409</b>
Creditors less than 1 year	(2,613)	–	<b>(2,613)</b>
<b>Net assets</b>	<b>119,530</b>	<b>–</b>	<b>119,530</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Intangible assets	17,500	–	17,500
Tangible fixed assets	1,314	–	1,314
Current assets	93,646	1,207	94,853
Creditors less than 1 year	(2,662)	–	(2,662)
<b>Net assets</b>	<b>109,798</b>	<b>1,207</b>	<b>111,005</b>

#### 24. Related parties

The charity was under the control of the trustees throughout the current and previous year.

There are no transactions with related parties required to be disclosed in the financial statements, other than trustee expenses, as detailed in note 15.

**4 WINDS USER LED ASSOCIATION**

England & Wales - Charity number 1071770

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# Accounts

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**4 Winds User Led Association  
Company Limited by Guarantee  
Unaudited Financial Statements  
31 March 2021**

**CARSTON**  
Chartered accountants  
1st Floor, Tudor House  
16 Cathedral Road  
Cardiff  
CF11 9LJ

# **4 Winds User Led Association**

## **Company Limited by Guarantee**

### **Financial Statements**

**Year ended 31 March 2021**

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Independent examiner's report to the trustees	<b>8</b>
Statement of financial activities (including income and expenditure account)	<b>9</b>
Statement of financial position	<b>10</b>
Notes to the financial statements	<b>12</b>

## 4 Winds User Led Association

### Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

#### Reference and administrative details

<b>Registered charity name</b>	4 Winds User Led Association
<b>Charity registration number</b>	1071770
<b>Company registration number</b>	03607430
<b>Principal office and registered office</b>	65 Clare Road Grangetown Cardiff CF11 6QP

#### The trustees

Michael Jones	(Retired 3 December 2020)
Kathryn Lock	(Appointed 3 December 2020)
Bethan Thompson	(Appointed 3 December 2020)
Jonathan Roderick	
Anna Preece	
Robert Cooke	
Ann Fraser-Tippen	
Ken Urwin	
Patricia Fraser	

**Company secretary** Susan Jones

**Independent examiner** Farzana Ahmed FCCA  
1st Floor, Tudor House  
16 Cathedral Road  
Cardiff  
CF11 9LJ

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

#### Objectives and activities

Our charitable objects as stated in our Memorandum and Articles of Association are:

*'to promote the relief of persons experiencing mental health difficulties within the area of Cardiff, the Vale of Glamorgan and surrounding areas by providing an independent, user led resource / drop-in centre and associated support, in order to enable and empower users of its service to obtain their full rights and privileges as citizens'.*

4Winds continues to provide an open access, user-led mental health resource service to adults of working age living in Cardiff and the Vale of Glamorgan. The service is unique in the locality; it is user led and user managed (the management is comprised exclusively of people who use / have used mental health services) and it operates a flexible and responsive service which includes some out of hours and bank holiday support. We also provide 1:1 guided self help service and deliver well being courses in community venues.

Our Mission statement is: 4Winds User Led Association exists to provide an open-access mental health resource for people living in Cardiff and surrounding areas. We promote recovery through provision of support, information and opportunities for involvement.

A range of recovery focused support services are offered by 4Winds. Whilst this year has been challenging because of COVID 19, we are pleased that all aspects of our service continued to be delivered albeit in different ways. The open access resource centre remained closed for this period due to the ongoing concerns the pandemic brought, but the core components of our service continues to be offered and the team adapted creatively and flexibly to the challenges of the restrictions placed on us. In brief our services include:

**Social Contact and Peer Support** Many service users accessing the service experience loneliness, isolation and low self-esteem. The service offers opportunities for individuals to make social contact and access peer support; a key factor in the recovery process for many people. Peer support has been identified as crucial to the recovery of mental health service users; this is an incredibly important and effective part of the service at 4Winds. Many robust networks of support have been established this way and many service users enjoy a much-increased quality of life as a result. Despite not being able to meet in the community/in the centre, we developed a number of regular online zoom groups which we supported people to access and also put people in touch with volunteer organisations in their communities which could help practically with some of the challenges faced during the pandemic such as accessing food or medication whilst shielding, etc.

**Emotional support/Recovery Star support** Workers offer a range of emotional support services including listening support, information and signposting, and liaising with health or social care professionals. Workers are encouraged to work flexibly, to take a holistic approach and to promote recovery and independence. All workers are also trained and licensed to use the Mental Health Recovery Star person centred outcomes tool which is invaluable for service users to identify support needs and to chart recovery in a holistic and person centred way. This kind of support continued to be offered by telephone and online.

**Women only services** A safe and supportive zoom group for women is provided every Wednesday from 11.30am - 12.30pm.

**Opportunities for involvement/co-production** We encourage user involvement at all levels of the organisation and ensure that the service develops in response to established user need. Much of the work we do is co-produced with people using mental health services. Even during the pandemic we managed to co-produce a new website with service users, workers and an IT consultant working together on a funding proposal and the setting up of a new website.

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

**Information** The centre responds to many requests for information from service users and organisations and this continued during the pandemic this year. We responded to high volumes of telephone and email queries. We kept service users and organisations up to date with regular email mail outs and forwarded the useful updates from organisations such as Cardiff and Vale Action for Mental Health, the Wales Council for Voluntary Action and the Welsh Ambulance Service Trust. We held information sessions during our zoom groups including one by a mental health pharmacist on medication and focus groups whilst developing our website so that a variety of views and suggestions could be sought. The new website has had great feedback confirming that this is a useful source of information for people who use our service, organisation and the general public.

**Vocational support** Service users are encouraged to realise their potential, to recognise their skills and to pursue their aspirations. We provide information and support in accessing opportunities in education, training, volunteering, paid work, leisure facilities and the arts. Whilst many of these services moved online we were keen to share information on classes, to undertake some training online and to start planning activities for after the year end when we hope some restrictions will be lifted. We actively encourage service users to take up opportunities on offer via the Cardiff and Vale Recovery College, Adult Learning Wales and Dice (Cardiff Adult Community Courses) courses. We also deliver occasional training courses and wellbeing activities ourselves.

**1:1 Guided Self Help Service** Workers continue to provide a programme of guided self help via self referral, GP or PCLS (Primary Care Liaison Service) referral in the Cardiff City and South Gp cluster. Workers are fully trained in delivering this 6-8 week programme and are achieving outstanding outcomes for those with mild to moderate mental health issues. Sessions have had to be delivered by telephone or online, but this has not impacted on the quality of the service nor the numbers referred; indeed it has increased.

**Delivery of Well being courses** We have been unable to deliver the Stress Control and ACT-ion for Living courses in community venues, but we have supported and signposted people to the online versions available. We have organised some wellbeing sessions during zoom groups and regularly share details of opportunities online, etc.

Our aims and objectives as developed in our three-year business plan are:

#### Strategic Aims

1. To continue meeting the needs and promoting the recovery of people experiencing mental health difficulties.

#### Objectives

- To continue providing a user-led mental health resource service that works flexibly to meet the needs of people using it.
- To continue with the provision of 1:1 guided self-help support via Gp/PCLS or self referral.
- To continue with the delivery of wellbeing courses in community venues (or online if appropriate).
- To ensure that the service is delivered within a recovery focussed approach and that we work to the Cardiff and Vale Charter for Adult Mental Health.
- To ensure that workers adopt a facilitative style in which diversity is celebrated and individual strengths are recognised.
- To offer a range of services including provision of information, social contact and peer support, emotional support, vocational support, dedicated women only space and opportunities for involvement.

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2021

- To publicise the service widely amongst a range of voluntary, statutory, primary care and community organisations to ensure that we reach those in need of the service.
  - To maintain current working partnerships and explore opportunities for further partnerships to help us meet our aims.
  - To keep abreast of local and national developments in policy and practice and ensure that we work within these.
- 2. To maintain and develop opportunities for service user involvement within the organisation.**

#### Objectives

- To maintain the organisation as user-led and user managed (as currently stated in our constitution). The management committee will be made up exclusively of past / present users of mental health services, elected annually at the Association's AGM.
- To ensure that we work within our policy on service user involvement and review this policy regularly.
- To continue holding members meetings on a monthly basis.
- To continue holding a service user feedback/discussion week as part of our annual work on service user evaluation.
- To continue with present mechanisms and opportunities for getting involved and to constantly review these to ensure that they meet current needs.
- To ensure that every individual accessing the service is aware of the opportunities for becoming involved and is supported in the process if they so wish.
- To maintain links with Sefyll and continue involvement with the Sefyll Advisory Group.
- To keep up to date with policy and guidance such as the Welsh Assembly's 'Stronger in Partnership 2' and ensure that we develop a good model of user-led services.

#### **3. To increase the current capacity of the organisation (in terms of staffing and finance)**

#### Objectives

- To fundraise for the employment of an additional Project Worker to the staff team (to increase capacity of the service).
- To explore the potential for new partnerships which enhance the service and increase capacity.
- To access any funding opportunities that helps us to meet our aims and objectives.

#### Achievements and performance

We have continued to meet the needs of people experiencing mental health difficulties despite the challenges of the pandemic. Indeed, our support became more crucial to many during this time and we continued to provide a user-led mental health resource service. We did this in the early stages of the pandemic by reaching out to all those who used our service; by telephone, email or postal mail, assuring people that we were still there to offer mental health support, albeit in a different way. Many people referred to this as a lifeline and valued the telephone/online 1:1 support we offered. We also set up four weekly zoom groups after securing funding to buy equipment for staff to work from home. These were invaluable to so many people and continued to take place throughout the year. We put on extra sessions over the Christmas week, including a zoom on Christmas day and a 'party' on zoom one evening. We recorded 4,955 contacts for the year. Considering that the majority of contacts have been on a 1:1 support basis this is a fantastic achievement for a small team who managed to provide resource service support for nearly 100 people weekly throughout the pandemic.

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2021

The range of services (social contact, emotional support, information vocational support, women only services and opportunities for involvement) already described continues to be available to all who use our service.

In addition to our resource centre service, we have been delighted to further establish our Guided self help service available in the Cardiff City and South Gp cluster area (covering the seven Gp surgeries in the Butetown/Grangetown areas). We received a total of 308 referrals during this year and achieved excellent outcomes for those completing the programme.

As mentioned earlier, this service increases the range of psychological interventions in Gp surgeries by offering a 6-8 week programme of guided self help. Referrals can be taken directly from Gp's, self referrals or the Primary Care Mental Health Liaison Service which started operating in this cluster in April 2020. We have developed a very good working relationship with this service and most of our referrals now come via that pathway. Due to the restrictions of the pandemic we have not been able to deliver the open access wellbeing courses (Stress Control and ACT-ion for Living) in this area, but have signposted and encouraged people to access the online versions of these and the Understanding Me course.

As well as having a management committee comprised exclusively of mental health service users we actively encourage people using the service to become involved in some aspect. This could be on a day to day basis through helping out with a particular activity such as our outreach and networking, sitting on an interview panel for new workers, or organising an event. Although this has been more difficult during the pandemic we have still maintained contact and opportunities and as previously mentioned managed to co-produce a new website during this time. We continue to support opportunities for service user involvement in training through developing links with Cardiff University and Cardiff Metropolitan University. A group of service users are now involved in delivering presentations as part of the social work degree and are also involved in aspects of planning course content. The quality of service user presentations has been excellent and we were pleased that we were able to deliver again during the year, albeit online rather than in person. Feedback as usual was excellent with the senior lecturer saying that this was one of the most valuable and insightful lectures of the who MA. We continue to develop outreach opportunities for service user volunteers. We also continue to provide service users with information on services such as the Cardiff and Vale Mental Health Service User Forum (Sefyll), which is an excellent channel for feeding in views, sharing information and getting involved in service provision. Their regular Service User Champions meetings which used to be held monthly at 4Winds moved online and we encouraged and supported people to attend.

Maintaining regular networking and liaison with other agencies is always crucial to our work and this became even more important during the pandemic - to communicate what we were doing, but also to keep informed on what others were doing. We have good working relationships with a number of partners in mental health and related fields and feel that these have strengthened rather than diminished during the pandemic. Our strong working relationship with Riverside Advice Services led to a successful joint bid for a partnership welfare rights project supporting those vulnerable to suicide and self harm. We were delighted to work more closely with them and offer such a crucial service at a time of high need. We are also delighted to report that we have strengthened our working relationship with the Hamadryad Community Mental Health Team who had invited us to be part of their weekly referral meeting so that they can refer directly to our service if and when appropriate. This has meant that many people who do not meet secondary care criteria have been offered the support of 4Winds services. We have achieved excellent outcomes for people and enhanced our working relationships; a very positive development.

On a general level we continue to be actively involved with Cardiff and Vale Action for Mental Health attending the forum and other relevant meetings, such as the Sefyll Advisory Group. We have also

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2021

maintained involvement with the Cardiff and Vale Recovery and Wellbeing College and were pleased that our Manager continues to be involved with the College Board. This has been an excellent development and we have been pleased to encourage people to access the range of courses on offer. We have kept up to date with local and national developments in mental health and ensure that we develop our service in response to user need through seeking feedback and measuring outcomes achieved for service users through the Recovery Star and other measures.

Despite the year ending with the pandemic still ongoing, we are proud of the way that the 4Winds team adapted so quickly and flexibly to working in ways that meant the service still reached those in need. We have no doubt that the team and organisation will continue to meet any future challenges with resilience and commitment to delivering best practice at all times.

#### Financial review

The reserves balance at the year-end of 31 March 2021 amounted to £111,005 (2020:£70,506). This balance includes £1,207 of reserves restricted to the continued work of the Volunteer Outreach Project funded by the John Andrews Charitable Trust Fund. The unrestricted reserve balance was £109,798 (2020: £69,299), of which £90,984 is free reserves (i.e. not tied up in fixed assets).

#### Statement on Reserves

4Winds has a reserves policy of holding between 3 to 6 months of expenditure as unrestricted reserves. The free reserves balance of £90,984 at 31<sup>st</sup> March 2021 equals approximately 6 months running costs. The Trustees are satisfied that this level of reserves will help to meet possible unexpected obligations and give time to find alternative sources of funds in future if necessary. This policy is reviewed annually.

#### Going Concern

We have secured all of our projected income requirements for the current year (2021/22) but trustees are mindful of the uncertainty of future funding and shall continue to monitor the financial situation and take whatever steps are required to ensure that expenditure stays within income at all times. The pandemic is still with us and we cannot be sure of exactly what the future holds, particularly due to Covid-19 impact. However, the trustees will ensure that the overriding aim, as always, is to develop and improve the service for the benefit of those experiencing mental health problems in Cardiff and the Vale of Glamorgan.

#### Structure, governance and management

The organisation is a charitable company which is governed by its constitution (Memorandum and Articles of Association).

The board of trustees (Management Committee) is comprised of individuals who are members of the Association. Elections take place annually at the Association's Annual General Meeting (AGM). The Committee consists of up to nine full members and up to three co-opted non-voting members. At each AGM the three longest serving full members of the Management Committee, or whichever number will result in the creation of three vacancies, will stand down and three new Management Committee members will be elected by secret ballot of the membership during the AGM. The AGM is advertised to all members and through the Association's newsletter and general publicity. For further details on the appointment of trustees please refer to the Memorandum and Articles of Association.

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

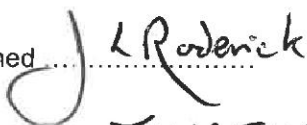
Year ended 31 March 2021

The Management Committee has developed a policy on risk. To address the risk of financial loss the trustees have a statement on reserves and aims towards building on the current level of reserves. There are procedures in place to help deal with risk in the workplace such as health, safety and security and relevant insurance policies are in place.

#### Small company provisions

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

The trustees' annual report was approved on .....<sup>13.01.22</sup> and signed on behalf of the board of trustees by:

Signed .....  


Print Name ..... JONATHAN L RODERICK

Trustee

**Winds User Led Association**  
**Company Limited by Guarantee**  
**Independent Examiner's Report to the Trustees of 4 Winds User Led**  
**Association**  
**Year ended 31 March 2021**

I report to the trustees on my examination of the financial statements of 4 Winds User Led Association ('the charity') for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Although the charitable company's position at the year ended 31 March 2021 shows reasonable free reserves, we draw your attention to the trustees' explanation that future funding remains insecure and of the actions they have and intend to take, as included in the financial review section of the trustees' report and also the going concern policy. However, we are satisfied that the trustees have taken all reasonable steps to control and monitor the position and we do not propose to modify our opinion on the accounts.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Farzana Ahmed FCCA  
Independent Examiner

1st Floor, Tudor House  
16 Cathedral Road  
Cardiff  
CF11 9LJ

27/01/2022

**4 Winds User Led Association**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**Year ended 31 March 2021**

	Note	Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	7,415	–	7,415	400
Charitable activities	6	193,573	19,250	212,823	180,073
Other trading activities	7	614	–	614	2,392
Investment income	8	205	–	205	–
<b>Total income</b>		<u>201,807</u>	<u>19,250</u>	<u>221,057</u>	<u>182,865</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	180,558	–	180,558	179,459
<b>Total expenditure</b>		<u>180,558</u>	<u>–</u>	<u>180,558</u>	<u>179,459</u>
<b>Net income</b>		<u>21,249</u>	<u>19,250</u>	<u>40,499</u>	<u>3,406</u>
Transfers between funds		19,250	(19,250)	–	–
<b>Net movement in funds</b>		<u>40,499</u>	<u>–</u>	<u>40,499</u>	<u>3,406</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		69,299	1,207	70,506	67,100
<b>Total funds carried forward</b>		<u>109,798</u>	<u>1,207</u>	<u>111,005</u>	<u>70,506</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on page 12 to 21 form part of these financial statements.

## 4 Winds User Led Association

### Company Limited by Guarantee

### Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
<b>Fixed assets</b>				
Intangible assets	16		17,500	–
Tangible fixed assets	17		1,314	9
			<u>18,814</u>	<u>9</u>
 <b>Current assets</b>				
Debtors	18	2,868		4,414
Cash at bank and in hand		91,985		69,098
		<u>94,853</u>		<u>73,512</u>
 <b>Creditors: amounts falling due within one year</b>	19	2,662		3,015
<b>Net current assets</b>			<u>92,191</u>	<u>70,497</u>
<b>Total assets less current liabilities</b>			<u>111,005</u>	<u>70,506</u>
<b>Net assets</b>			<u>111,005</u>	<u>70,506</u>
 <b>Funds of the charity</b>				
Restricted funds			1,207	1,207
Unrestricted funds			109,798	69,299
<b>Total charity funds</b>	22		<u>111,005</u>	<u>70,506</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

**The statement of financial position continues on the following page.**

**4 Winds User Led Association**

**Company Limited by Guarantee**

**Statement of Financial Position *(continued)***

**31 March 2021**

These financial statements were approved by the board of trustees and authorised for issue on 13/01/22, and are signed on behalf of the board by:

Signed J L Roderick

Print Name JONATHAN L RODERICK  
Trustee

Signed [Signature]

Print Name Neil URW  
Trustee

Company registration number: 03607430

## 4 Winds User Led Association

### Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2021

#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 65 Clare Road, Grangetown, Cardiff, CF11 6QP.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

As at 31 March 2021 the charitable company had unrestricted reserves of £109,798, of which £90,984 are free reserves. The trustees have considered the going concern position in some detail and are satisfied that in the immediate future the steps that they have already taken to review costs and secure additional funding for the next financial year should be sufficient to keep the charity operational for at least 12 months. The detailed justification for this has been included in the financial review section of the trustees' annual report. On this basis the trustees are satisfied that no adjustments are required to the accounts at 31 March 2021 to reflect any uncertainty in going concern.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2021

### 3. Accounting policies *(continued)*

#### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation.

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2021

### 3. Accounting policies *(continued)*

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% straight line
Office equipment	-	33% straight line

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. No such impairments were required in the year.

#### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received. Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

#### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 4. Limited by guarantee

Every member of the Charity undertakes to contribute such amount as may be required (not exceeding £10) to the Charity's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member, for payment of the Charity's debts and liabilities contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Donations	–	–	400	400
<b>Grants</b>				
Government grant income	7,415	7,415	–	–
	<u>7,415</u>	<u>7,415</u>	<u>400</u>	<u>400</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Cardiff and Vale University Health Board	152,195	–	152,195
Cardiff and Vale University Health Board (Tier Zero)	38,878	–	38,878
Community Foundation Wales	–	17,500	17,500
Welsh Government Suicide and Self Harm Prevention	2,500	–	2,500
Glamorgan Voluntary Services	–	1,750	1,750
	<u>193,573</u>	<u>19,250</u>	<u>212,823</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Cardiff and Vale University Health Board	152,195	–	152,195
Cardiff and Vale University Health Board (Tier Zero)	27,878	–	27,878
Community Foundation Wales	–	–	–
Welsh Government Suicide and Self Harm Prevention	–	–	–
Glamorgan Voluntary Services	–	–	–
	<u>180,073</u>	<u>–</u>	<u>180,073</u>

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Subscriptions	1	1	29	29
Letting and licensing	–	–	840	840
Service user training	613	613	1,523	1,523
	<u>614</u>	<u>614</u>	<u>2,392</u>	<u>2,392</u>

#### 8. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	205	205	–	–
	<u>205</u>	<u>205</u>	<u>–</u>	<u>–</u>

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Resource Centre	178,415	–	178,415
Support costs	2,143	–	2,143
	<u>180,558</u>	<u>–</u>	<u>180,558</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Resource Centre	176,644	428	177,072
Support costs	2,387	–	2,387
	<u>179,031</u>	<u>428</u>	<u>179,459</u>

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021 £	Total fund 2020 £
Resource Centre	178,415	–	178,415	177,176
Governance costs	–	2,143	2,143	2,283
	<u>178,415</u>	<u>2,143</u>	<u>180,558</u>	<u>179,459</u>

**4 Winds User Led Association**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2021**

**11. Analysis of support costs**

	Analysis of support costs £	<b>Total 2021</b> £	Total 2020 £
General office	–	–	104
Governance costs	2,143	<b>2,143</b>	2,283
	<u>2,143</u>	<u><b>2,143</b></u>	<u>2,387</u>

**12. Net income**

Net income is stated after charging/(crediting):

	<b>2021</b> £	2020 £
Depreciation of tangible fixed assets	<b>435</b>	<u>104</u>

**13. Independent examination fees**

	<b>2021</b> £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>2,000</b>	<u>1,980</u>

**14. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2021</b> £	2020 £
Wages and salaries	<b>137,075</b>	129,691
Social security costs	<b>6,989</b>	7,457
Employer contributions to pension plans	<b>7,583</b>	7,167
	<u><b>151,647</b></u>	<u>144,315</u>

The average head count of employees during the year was 6 (2020: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2021</b> No.	2020 No.
Number of service provision staff	<b>5</b>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

**Key Management Personnel**

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £37,906 (2020:£35,038).

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2021

#### 15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

All trustees are entitled to claim reasonable expenses incurred in connection with attending meetings. In 2020-21, no trustees claimed any expenses (2019-20 £199).

#### 16. Intangible assets

	Intangible asset £
<b>Cost</b>	
Additions	17,500
<b>At 31 March 2021</b>	<u>17,500</u>
<b>Amortisation</b>	
At 1 April 2020 and 31 March 2021	—
<b>Carrying amount</b>	
At 31 March 2021	<u>17,500</u>
At 31 March 2020	<u>—</u>

#### 17. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2020	725	3,345	4,070
Additions	—	1,740	1,740
<b>At 31 March 2021</b>	<u>725</u>	<u>5,085</u>	<u>5,810</u>
<b>Depreciation</b>			
At 1 April 2020	724	3,337	4,061
Charge for the year	—	435	435
<b>At 31 March 2021</b>	<u>724</u>	<u>3,772</u>	<u>4,496</u>
<b>Carrying amount</b>			
At 31 March 2021	<u>1</u>	<u>1,313</u>	<u>1,314</u>
At 31 March 2020	<u>1</u>	<u>8</u>	<u>9</u>

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 18. Debtors

	2021	2020
	£	£
Prepayments and accrued income	1,150	1,003
Other debtors	1,718	3,411
	<u>2,868</u>	<u>4,414</u>

#### 19. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	2,316	2,470
Other creditors	240	545
Other creditors	106	–
	<u>2,662</u>	<u>3,015</u>

#### 20. Pensions and other post-retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £7,583 (2020: £7,167).

#### 21. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>7,415</u>	<u>–</u>

#### 22. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2020	Income £	Expenditure £	Transfers £	At 31 March 2021
General funds	<u>69,299</u>	<u>201,807</u>	<u>(180,558)</u>	<u>19,250</u>	<u>109,798</u>

	At 1 April 2019	Income £	Expenditure £	Transfers £	At 31 March 2020
General funds	<u>65,465</u>	<u>182,865</u>	<u>(179,031)</u>	<u>–</u>	<u>69,299</u>

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2021

#### 22. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
John Andrews Charitable Trust	1,207	–	–	–	1,207
Community Foundation Wales	–	17,500	–	(17,500)	–
Glamorgan Voluntary Services	–	1,750	–	(1,750)	–
	<u>1,207</u>	<u>19,250</u>	<u>–</u>	<u>(19,250)</u>	<u>1,207</u>

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
John Andrews Charitable Trust	1,635	–	(428)	–	1,207
Community Foundation Wales	–	–	–	–	–
Glamorgan Voluntary Services	–	–	–	–	–
	<u>1,635</u>	<u>–</u>	<u>(428)</u>	<u>–</u>	<u>1,207</u>

The John Andrews Community Trust provided a grant of £4,891 in 2016-17 towards an outreach and networking project to raise further awareness of our service and to provide opportunities for volunteering.

Community Foundation Wales provided a grant of £17,500 towards development of the 4 Winds website and social media project.

Glamorgan Voluntary Services provided a grant of £1,750 towards the purchase of capital equipment to enable the 4 Winds team work remotely and continue providing mental health support services.

The website and social media costs along with the capital equipment costs (included as fixed assets) have been transferred to unrestricted funding as the funders have no long term interest in the assets.

## 4 Winds User Led Association

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Intangible assets	17,500	–	17,500
Tangible fixed assets	1,314	–	1,314
Current assets	93,646	1,207	94,853
Creditors less than 1 year	(2,662)	–	(2,662)
<b>Net assets</b>	<u>109,798</u>	<u>1,207</u>	<u>111,005</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Intangible assets	–	–	–
Tangible fixed assets	9	–	9
Current assets	72,304	1,207	73,511
Creditors less than 1 year	(3,014)	–	(3,014)
<b>Net assets</b>	<u>69,299</u>	<u>1,207</u>	<u>70,506</u>

#### 24. Related parties

The charity was under the control of the trustees throughout the current and previous year.

There are no transactions with related parties required to be disclosed in the financial statements other than trustee expenses, as detailed in note 15.

#### 25. Post balance sheet events

The Covid-19 pandemic has had a significant negative effect on the UK and World economy and, whilst the consequences of Covid-19 on the charitable company have been insignificant during the year and since the year-end, the trustees recognise that in the longer term its effect may be more significant. At this point in time any long-term effect on the charitable company is unknown, but the trustees remain confident of the financial position of the charitable company and its ability to meet its obligations and liabilities as they fall due. The trustees are confident that it is correct to prepare the accounts on a going concern basis and that this is not a subsequent event that requires an adjustment in the annual accounts.