

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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4 Winds User Led Association

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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

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	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)
Company secretary	Susan Jones
Independent examiner	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.

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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.

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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.

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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.

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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.

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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

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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	£	£	£	£
Income and endowments					
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)
Total income		<u>180,201</u>	<u>16,751</u>	<u>196,952</u>	<u>197,348</u>
Expenditure					
Expenditure on charitable activities	8,9	171,263	16,751	188,014	188,823
Total expenditure		<u>171,263</u>	<u>16,751</u>	<u>188,014</u>	<u>188,823</u>
Net income and net movement in funds		<u>8,938</u>	<u>—</u>	<u>8,938</u>	<u>8,525</u>
Reconciliation of funds					
Total funds brought forward		119,530	—	119,530	111,005
Total funds carried forward		<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 £
Fixed assets			
Intangible assets	15	10,500	14,000
Tangible fixed assets	16	1,165	734
		<u>11,665</u>	<u>14,734</u>
Current assets			
Debtors	17	3,657	1,400
Cash at bank and in hand		116,731	106,009
		<u>120,388</u>	<u>107,409</u>
Creditors: amounts falling due within one year	18	3,585	2,613
Net current assets		<u>116,803</u>	<u>104,796</u>
Total assets less current liabilities		<u>128,468</u>	<u>119,530</u>
Net assets		<u>128,468</u>	<u>119,530</u>
Funds of the charity			
Unrestricted funds		128,468	119,530
Total charity funds	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.

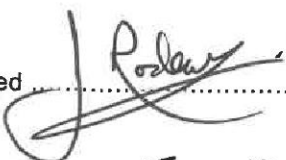
Directors' responsibilities:

- 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.

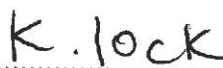
These financial statements were approved by the board of trustees and authorised for issue on 25/01/24 and are signed on behalf of the board by:

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

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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

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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

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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 £
Donations			
Donations	323	—	323
Grants			
British Gas Energy Trust consortium bid	—	16,751	16,751
Zurich Community Grant	17,500	—	17,500
Government grant income	—	—	—
	<u>17,823</u>	<u>16,751</u>	<u>34,574</u>

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

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
	<u>162,328</u>	<u>162,328</u>	<u>185,073</u>	<u>185,073</u>

4 Winds User Led Association

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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	<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

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

16. Tangible fixed assets

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

17. Debtors

	2023 £	2022 £
Prepayments and accrued income	1,494	1,250
Other debtors	2,163	150
	3,657	1,400

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

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

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	109,798	190,848	(181,116)	119,530

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	—	16,751	(16,751)	—
	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
John Andrews Charitable Trust	1,207	—	(1,207)	—
British Gas Energy Saving Trust	—	6,500	(6,500)	—
	1,207	6,500	(7,707)	—

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 2023 £
Intangible assets	10,500	10,500
Tangible fixed assets	1,165	1,165
Current assets	120,388	120,388
Creditors less than 1 year	(3,585)	(3,585)
Net assets	128,468	128,468
	Unrestricted Funds £	Total Funds 2022 £
Intangible assets	14,000	14,000
Tangible fixed assets	734	734
Current assets	107,409	107,409
Creditors less than 1 year	(2,613)	(2,613)
Net assets	119,530	119,530

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.