

DEWIS CENTRE FOR INDEPENDENT LIVING

England & Wales · Charity number 1098229

Details

Other names	RHONDDA CYNON TAFF CENTRE FOR INDEPENDENT LIVING, THE PERSONAL ASSISTANCE AGENCY LIMITED
Status	Registered
Legal form	Charitable company
Company number	03179464
Registered	2003-06-26
Register	View on the Charity Commission register

Contact

Address	Dewis Centre For Independent Living Unit 4 Melin Corrwg Business Parc Upper Boat Pontypridd Mid Glam
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Phone	01443827930
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Email	info@dewiscil.org.uk
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Website	www.dewiscil.org.uk
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Activities

Objects: TO PROMOTE THE BENEFIT OF DISABLED AND VULNERABLE PEOPLE AND TO FURTHER THEIR INDEPENDENCE IN THE COMMUNITY, IN PARTICULAR BUT NOT EXCLUSIVELY, BY THE PROVISION OF INFORMATION, TRAINING AND SUPPORT IN COMMUNITY CARE.

Activities: Supporting the independent lifestyle of disabled and vulnerable people in particular but not exclusively by the provision of information, training and support in community care

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE RHONDDA CYNON TAF AND MERTHYR TYDFIL
- Throughout Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,058,476	£1,900,242	£1,143,221	55
2024-03-31	£1,845,467	£1,830,253	£984,987	55
2023-03-31	£1,805,192	£1,775,273	£969,773	53
2022-03-31	£1,756,554	£1,738,339	£939,854	56
2021-03-31	£1,788,739	£1,689,335	£921,639	56

Trustees

Name	Role	Appointed
Tracy Price	Chair	2017-11-16
JULIE THOMAS		
Joanna Perkins		2024-05-23
MAIRWEN JONES		
MICHAEL WILLIAMS		
MRS DOT DAVEY		
Valerie Smith		2019-11-28

Accounts

REGISTERED COMPANY NUMBER: 03179464 (England and Wales)
REGISTERED CHARITY NUMBER: 1098229

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025**

FOR

DEWIS CENTRE FOR INDEPENDENT LIVING

Bevan Buckland LLP
Chartered Accountants
And Statutory Auditors
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

DEWIS CENTRE FOR INDEPENDENT LIVING

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

	Page
Report of the Trustees	1 to 5
Report of the Independent Auditors	6 to 8
Statement of Financial Activities	9
Balance Sheet	10
Cash Flow Statement	11
Notes to the Cash Flow Statement	12
Notes to the Financial Statements	13 to 21

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities for public benefit

Dewis Centre for Independent Living is an organisation, which recognises choice as a fundamental human right. It believes that through informed choices disabled people can gain greater independence and greater control over their lives.

All our charitable activities focus on the provision of services, which support and respond to disabled people's desire to gain greater choice in their lives and are undertaken to further our charitable purposes for the public benefit. Dewis CIL is an organisation of disabled people and non-disabled people who are committed to these aims. Listed below are our main activities.

- To create greater opportunities for disabled people to develop their own independence and to benefit from wider social inclusion.
- To offer and provide services to disabled people which should enhance 'choice' and 'control' in their lives.
- To provide services which respond to disabled people's needs and which take into account their opinions of these services.
- To support disabled people who wish to take greater control over their community care needs.
- To provide disabled people, their families, their advocates and their supporters with useful, practical and accessible information on independent living.
- To provide disabled people, their families, their advocates and their supporters with a comprehensive support scheme which will enable the employment of personal assistants.
- To continue to develop services for and with the co-operation and views of disabled people which then provides a general public benefit.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STRATEGIC REPORT

Achievements and performance

Key matters for Dewis Centre for Independent Living during the year 2024/25, was the renewal of a number of Dewis CIL contracts, through competitive tendering processes. Tenders had been submitted for a number of the Organisation's existing Advocacy contracts and it was successful in securing the Independent Professional Advocacy service for Conwy and Denbighshire, ABUHB and for Powys, for at least three years.

Direct Payments in Dewis CIL saw the year begin with 1853 disabled people using a Direct Payment as part of the Direct Payment support service. During this year, 285 disabled people ceased using Direct Payments and yet the year closed with 2037 using the service. In real terms, the team worked with 469 disabled people and supported them to employ their Personal Assistants.

There are a number of reasons why someone might cease using the service, their health may deteriorate and move into a residential care setting, their health conditions might improve, they may no longer require the service due to family input or individuals may have passed away. The effect on the overall numbers might have meant closing the year with 1568, we actually closed with 2037.

For the service users employing their own PAs, Dewis CIL's service supports over 6,000 PAs. PAs are paid a variety of pay frequencies, fortnightly, four weekly or monthly. Taking into consideration the amount of service users per pay frequency, the payroll department would have processed approximately 27,000 payrolls, issuing some 77,300 payslips. Of the 2,037 service users, 1,281 had a managed account, some 43,500 individual payments through the charity's bank account. In addition, the 285 individuals ceasing with the service would have needed accrued annual leave and possibly in lieu of notice and redundancy payments to be calculated. An incredible amount of support provided by the payroll team.

During 24/25, the Organisation was aware that the payroll software being used was going to be made obsolete and plans were made to look for a replacement of the IRIS Software package EARNIE. Towards the end of the year the replacement was identified and the payroll team began parallel running PRIMO with EARNIE, to ensure that the replacement software was fit for purpose. The new software is web-based and will allow service users and their PAs to access certain areas within the software. PAs will be able to view their payslips and service users can view their copies of the payslips but if they wish to take greater control of their payroll, they are able to enter their PAs hours directly into the software, view payslips, HMRC PAYE liabilities and much more.

Recruitment of Personal Assistants remains the focus of the wider Direct Payments team. The Advisors' service users are dependent upon recruiting a PA to support with their assessed needs and recruiting the right person is paramount to the DP success. During the year 24/25, the recruitment team advertised approximately 400 new jobs and received approximately 1,400 applications for these positions. Working together with the Advisor and the service user to organise and attend interviews, make job offers, undertake references and conduct DBS checks as per the local authorities DP guidance.

The Advocacy department saw an increase in demand for its services, exacerbated by the requirement for the spot purchase of parental advocacy, supporting adults with court proceedings in respect of their children. Across the Organisation's numerous Advocacy contracts for Independent Professional Advocacy and community advocacy, the team received 870 adult referrals, each needing an advocate during the year, this is in addition to the cases that were still being supported from the previous year increased this figure to over 900. The work undertaken with individuals can be varied and is not time censored, which led to an incredibly busy department.

The smooth-running of the Organisation ultimately depends upon all aspects of its established processes working in harmony. Particularly so is adherence to the line of responsibility and to the structure of the management of the Charity through its appointed Trustees. Throughout 2024/2025, the Trustees once again have shown unerring commitment to the aims and well-being of Dewis C.I.L. in the committee meetings conducted bi-monthly and through regular email exchanges with the CEO.

PLANS FOR 2025/2026

The nature of contracts and commissioning means that it is inevitable that contracts are re-tendered when they come to their closure date. It is our intention to retain our present contracts going forward. Therefore, as part of our planning for 2025/26 we will work hard to retain our Advocacy and Direct Payments contracts. We will also be looking to submit tenders for new opportunities across Wales in respect of Direct Payments and Advocacy as they become available.

In addition to its contracts, the efficiencies that the new payroll software is able to deliver will continue to be explored and shared with our service users and their PAs, to enable a smarter and sleeker process, making payroll information more readily available and helping service users to be as independent as they wish to be in terms of managing their Direct Payment.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

As part of our ongoing succession planning, we will support staff who are eligible to study for the Institute of Leadership & Management and Training (ILM) Level 4 qualification which is geared towards middle management, as well as staff undertaking the level 5 qualification. We will maintain our support for staff members in continuous professional development. This applies to formal qualifications under QCF (in Health & Social Care, Advice & Guidance, Business Administration, Advocacy, and so forth) and other identifiable professional study that might be applicable to individual roles.

In addition to the qualifications, the Organisation will look to its senior management team to share their roles with other managers to enable the sharing of skills and knowledge.

We aim to consolidate staff awareness and knowledge through training in key areas of social care procedure and practice, particularly in relation to direct payments and Independent Professional Advocacy, rights, safety and good practice including the legal landscape relating to our work. We aim to offer the staff team access to online Welsh for learners/beginners, as well as access to BSL online beginner's course, in a bid to upskill staff wherever possible.

We plan to develop and improve our social media presence. This will involve setting-up a staff group to consider and advise on best practice, as well as innovation, in our use of social media. This will include our website and how it, and other social media, might help to grow service user involvement.

Pay policy for senior staff

The directors consider the board of directors, who are the charitable company's trustees, and the senior management team comprise the key management personnel of the charitable company in charge of directing and controlling, running and operating the organisation on a day-to-day basis. All directors give of their time freely and no directors received remuneration during the year. Details of directors' expenses and related party transactions are disclosed in notes 8 and 9 to the accounts.

The pay of the senior staff is reviewed annually at Trustees' meetings along with a general review of all staff salaries.

Risk management

Each year it is necessary to assess and appraise possible risks to the efficient and successful functioning of the Organisation. The evaluation of these potential risks informs our decision-making from the start of the year and throughout the year. They may, in nature, be financial, strategic, staff related, quality assurance, continuity threatened or be unforeseen and therefore potentially something we must be reactive to if we cannot be proactive to the threat. As such, we all have roles to play.

These roles are outlined as we develop our yearly Business Plan, so we place great importance in relating the various work and targets therein to an accompanying Continuity Plan. This key document contains our evaluation of the various business risks associated with our work and our responses in order to maintain services to a reduced but temporary level until the issue is resolved. Dewis CIL's business Continuity Plan outlines our response and strategy in the event of unanticipated and unintended occurrences, both externally or internally.

Our risk assessment considers financial contingencies such as cash flow, capital expenditure items and staffing requirements which might therefore create fluctuations in payroll. Our business reserve capital is there to meet this risk. We always consider risk assessment as it extends to staff safety and well-being. This is especially so when running a service where lone working and external visits feature so prominently across our services. Our policy review and guides, such as the staff handbook, reflects our vigilance in ensuring that staff complies with procedures for their safety and that of our service users.

Risk assessment is of high importance to all of us at Dewis CIL. This is why it features as a core agenda item for Trustees' meetings. At a macro level it is a consideration for the future of the Organisation as we develop services. It naturally exists at a micro level for each and every one of us, trustees, staff, volunteers and service users.

Financial review

Results

The charity had a surplus for the year of £158,234 (2024: £15,214). Income in the year was £2,058,476 (2024: £1,845,467) and expenditure was £1,900,242 (2024: £1,830,253). Unrestricted funds at the year end total £1,143,221 and free reserves are £1,115,039.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Reserves Policy and Going Concern

The trustees have established a policy where charitable funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should equate to 3 to 6 months of resources expended. At this level of reserves, the committee feels that it would be able to continue the current activities of the charity in the event of a significant drop in funding. At present, the free reserves amount to £1,1074,064 at 31 March 2025 (2024: £938,650) which equates to approximately 6 months of the resources expended at current levels.

The charitable company is in a good cash position with an increase in cash and cash equivalents in the year of £30,640 (2024: £111,209).

Principal Funding Sources

During the year, the organisation's principal sources of funding were from the following county borough councils:

- Rhondda Cynon Taff;
- Conwy;
- Denbighshire;
- Gwent Authorities;
- Pembrokeshire;
- Newport;
- Vale of Glamorgan;
- Cardiff;
- Powys;

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee and has been granted permission by the Registrar of Companies to omit 'limited' from its title. The company was registered as a charity on 26 June 2003. On 25 May 2006 the organisation's name was changed from Rhondda Cynon Taff Centre for Independent Living to Dewis Centre for Independent Living.

Recruitment and Training of Management Committee

Trustees are elected from the general membership of the organisation at the Annual General Meeting. The Management Committee also has the power to co-opt additional members. New trustees are briefed on their duties by the Chair of Trustees and the Chief Executive.

Organisational structure

Dewis Centre for Independent Living currently has a Management Committee of 8 members who meet each month whether it be for a full Trustee meeting (quarterly) or for the HR sub committee and the Finance sub committee meetings (quarterly also). These sub-committee meetings feed back to the full trustees' quarterly meetings and are responsible for the strategic direction and policy of the charity.

Ensuring our work delivers our aims

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the aims and objectives and in planning future activities. They have referred to the guidance contained in the Charity Commission's general guidance on public benefit and consider that they have complied with their duty under section 17 (5) of the Charities Act 2011.

The aims, objectives and activities are reviewed each year. This review looks at what has been achieved and the outcomes of the organisation's work in the previous twelve months. The review helps us to ensure that the charity's aims, objectives and activities remain focused on our stated purposes.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03179464 (England and Wales)

Registered Charity number

1098229

Registered office

Suite 4 and 5
No 1 & 2 Melin Corrwg
Upper Boat
Pontypridd
CF37 5BE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees

M Jones
D Davey
M D Williams
P Flower (resigned 23.5.24)
J Thomas
T Price
V Smith

Senior Statutory Auditor

Henry Lloyd Davies

Auditors

Bevan Buckland LLP
Chartered Accountants
And Statutory Auditors
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of Dewis Centre for Independent Living for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Bevan Buckland LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 11 December 2025 and signed on the board's behalf by:

M D Williams - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF DEWIS CENTRE FOR INDEPENDENT LIVING

Opinion

We have audited the financial statements of Dewis Centre for Independent Living (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF DEWIS CENTRE FOR INDEPENDENT LIVING

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, and then, design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

We discussed our audit independence complying with the Revised Ethical Standard 2024 with the engagement team members whilst planning the audit and continually monitored our independence throughout the process.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

Enquiring of management, including obtaining and reviewing supporting documentation, concerning the Charity's policies and procedures relating to:

- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual suspected or alleged fraud;
- the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud;
- obtaining an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the Charity. The key laws and regulations we considered in this context included the UK Companies Act and relevant tax legislation.

Audit response to risks identified

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations;
- enquiring of management concerning actual and potential litigation and claims; performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments;
- assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- evaluating the operational rationale of any significant transactions that are unusual or outside the normal course of operations.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DEWIS CENTRE FOR INDEPENDENT LIVING**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Henry Lloyd Davies (Senior Statutory Auditor)
for and on behalf of Bevan Buckland LLP
Chartered Accountants
And Statutory Auditors
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

15 December 2025

DEWIS CENTRE FOR INDEPENDENT LIVING

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	125	-	125	-
Charitable activities	4				
Grants and contracts		1,968,946	-	1,968,946	1,776,691
Payroll services		40,592	-	40,592	25,741
Investment income	3	48,813	-	48,813	43,035
Total		<u>2,058,476</u>	<u>-</u>	<u>2,058,476</u>	<u>1,845,467</u>
EXPENDITURE ON					
Charitable activities	5				
Charitable activities		<u>1,900,242</u>	<u>-</u>	<u>1,900,242</u>	<u>1,830,253</u>
NET INCOME		158,234	-	158,234	15,214
RECONCILIATION OF FUNDS					
Total funds brought forward		984,987	-	984,987	969,773
TOTAL FUNDS CARRIED FORWARD		<u>1,143,221</u>	<u>-</u>	<u>1,143,221</u>	<u>984,987</u>
CONTINUING OPERATIONS					
All income and expenditure has arisen from continuing activities.					

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Intangible assets	11	-	-	-	31,987
Tangible assets	12	28,182	-	28,182	14,350
		<u>28,182</u>	<u>-</u>	<u>28,182</u>	<u>46,337</u>
CURRENT ASSETS					
Debtors	13	199,263	-	199,263	141,820
Cash at bank and in hand		<u>1,113,762</u>	<u>-</u>	<u>1,113,762</u>	<u>1,083,122</u>
		<u>1,313,025</u>	<u>-</u>	<u>1,313,025</u>	<u>1,224,942</u>
CREDITORS					
Amounts falling due within one year	14	(197,986)	-	(197,986)	(286,292)
NET CURRENT ASSETS		<u>1,115,039</u>	<u>-</u>	<u>1,115,039</u>	<u>938,650</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,143,221</u>	<u>-</u>	<u>1,143,221</u>	<u>984,987</u>
NET ASSETS		<u>1,143,221</u>	<u>-</u>	<u>1,143,221</u>	<u>984,987</u>
FUNDS	16				
Unrestricted funds				1,143,221	984,987
TOTAL FUNDS				<u>1,143,221</u>	<u>984,987</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 December 2025 and were signed on its behalf by:

M D Williams - Trustee

DEWIS CENTRE FOR INDEPENDENT LIVING

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>4,633</u>	<u>71,411</u>
Net cash provided by operating activities		<u>4,633</u>	<u>71,411</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(22,806)	(3,237)
Interest received		<u>48,813</u>	<u>43,035</u>
Net cash provided by investing activities		<u>26,007</u>	<u>39,798</u>
Change in cash and cash equivalents in the reporting period		<u>30,640</u>	<u>111,209</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,083,122</u>	<u>971,913</u>
Cash and cash equivalents at the end of the reporting period		<u>1,113,762</u>	<u>1,083,122</u>

The notes form part of these financial statements

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income for the reporting period (as per the Statement of Financial Activities)	158,234	15,214
Adjustments for:		
Depreciation charges	8,974	18,621
Interest received	(48,813)	(43,035)
Impairment of intangible assets	31,987	-
(Increase)/decrease in debtors	(57,443)	68,512
(Decrease)/increase in creditors	(88,306)	12,099
Net cash provided by operations	<u>4,633</u>	<u>71,411</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	<u>1,083,122</u>	<u>30,640</u>	<u>1,113,762</u>
	<u>1,083,122</u>	<u>30,640</u>	<u>1,113,762</u>
Total	<u>1,083,122</u>	<u>30,640</u>	<u>1,113,762</u>

The notes form part of these financial statements

DEWIS CENTRE FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results in the future may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Estimation Uncertainty

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. Management consider their to be no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income

Income is recognised in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year which they are receivable.

In respect of long-term contracts and contracts for on-going services, income represents the value of work done in the year, including estimates of amounts not invoiced. Income in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Income from room hire is recognised when the hire takes place.

Donations and all other receipts generated from fundraising are reported on a receivable basis.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Expenditure and irrecoverable vat

Expenditure is included in the accounts on an accruals basis. Resources expended include attributable VAT which cannot be recovered.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the activities of the charity. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

Intangible assets

Intangible assets are measured at cost less accumulated amortisation and any accumulated impairment losses.

Software development costs are recognised as an intangible asset when all of the following criteria are demonstrated:

- The technical feasibility of completing the software so that it will be available for use or sale.
- The intention to complete the software and use or sell it.
- The ability to use the software or to sell it.
- How the software will generate probable future economic benefits.

DEWIS CENTRE FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

Intangible assets

- The availability of adequate technical, financial and other resources to complete the development and to use or sell the software.
- The ability to measure reliably the expenditure attributable to the software during its development.

Amortisation is charged so as to allocate the cost of intangibles less their residual values over their estimated useful lives, using the straight-line method. The intangible assets are amortised over the following useful economic lives:

- Software development costs 5 years

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

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions costing below £100 are not capitalised.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Leasehold property Straight line over length of lease
Fixtures, fittings and equipment 25% straight line

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are income which has a specific purpose and the income must be used for the purpose or - project it has been given.

Pension costs and other post-retirement benefits

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

Subsidiary Company

Dewis Independent Services is a subsidiary company of the charity. It has been dormant from its incorporation in April 2015 and therefore there is no requirement to consolidate the results.

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

Financial assets are assessed for indicators of impairment at each reporting end date.

Financial assets, other than those held at fair value through profit and loss are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Employee benefit

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Leasing

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred.

Managed funds

The charity administers funds on behalf of individual disabled beneficiaries to cover personal expenses such as care and household bills. These funds are held in trust and remain the property of the beneficiaries. As such, they are not recognised as income in the charity's accounts and are excluded from the balance sheet.

A separate record is maintained for each individual, detailing all receipts and payments. Funds are managed in accordance with agreed instructions, and robust controls are in place to ensure proper authorisation, transparency, and protection against misuse.

The charity complies with relevant accounting standards and regulatory guidance, and ensures appropriate disclosure of the nature and extent of these arrangements in its financial statements.

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	<u>125</u>	<u>-</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>48,813</u>	<u>43,035</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Grants	Grants and contracts	1,968,946	1,776,691
Payroll services	Payroll services	<u>40,592</u>	<u>25,741</u>
		<u>2,009,538</u>	<u>1,802,432</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Local authorities funding	1,892,351	1,741,896
Gwent Carers	<u>34,795</u>	<u>34,795</u>
	<u>1,927,146</u>	<u>1,776,691</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Charitable activities	<u>1,704,373</u>	<u>195,869</u>	<u>1,900,242</u>

6. SUPPORT COSTS

	General			2025	2024
£	£	Support	Governance		
		£	£		
Printing, postage and stationery		39,358	-	39,358	39,930
Advertising and recruitment		390	-	390	2,769
Telephone		39,569	-	39,569	34,841
Computer costs		87,669	-	87,669	71,646
Audit fees		-	15,315	15,315	14,055
Legal and professional fees		-	13,568	13,568	10,764
		<u>166,986</u>	<u>28,883</u>	<u>195,869</u>	<u>174,005</u>

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Auditors' remuneration	15,315	14,055
Depreciation - owned assets	8,974	14,270
Computer software amortisation	<u>-</u>	<u>4,351</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

For the year ended 31 March 2025 no Trustee nor any person with a connection with a Trustee received any remuneration from the Charity (2024: Nil).

Trustees' expenses

No travelling and other incidental expenses were reimbursed to Trustees in the year. In 2024 £83 was reimbursed to 2 Trustees.

9. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	1,350,908	1,321,325
Social security costs	121,699	109,201
Other pension costs	37,535	35,924
	<u>1,510,142</u>	<u>1,466,450</u>

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

	2025	2024
	1	1
Costs of raising funds	54	54
Charitable activities	<u>55</u>	<u>55</u>

No employees had employee benefits in excess of £60,000 (2024: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charges to unrestricted funds.

The management team of the charity are made up of the Chief Executive Officer, Advocacy Manager, Direct Payments Manager, Direct Payments Project Manager, Payroll and Financial Services Project manager and Company Accounts Manager. The total employee benefits of the key management personnel were £242,559 (2024: £223,424).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Grants and contracts	1,776,691	-	1,776,691
Payroll services	25,741	-	25,741
Investment income	43,035	-	43,035
Total	<u>1,845,467</u>	<u>-</u>	<u>1,845,467</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>1,830,253</u>	<u>-</u>	<u>1,830,253</u>

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			
	Unrestricted funds	Restricted fund	Total funds
	£	£	£
NET INCOME	15,214	-	15,214
 RECONCILIATION OF FUNDS			
Total funds brought forward	969,773	-	969,773
TOTAL FUNDS CARRIED FORWARD	<u>984,987</u>	<u>-</u>	<u>984,987</u>
 11. INTANGIBLE FIXED ASSETS			
			Computer software £
COST			
At 1 April 2024			43,512
Impairments			<u>(43,512)</u>
At 31 March 2025			<u>-</u>
AMORTISATION			
At 1 April 2024			11,525
Impairments			<u>(11,525)</u>
At 31 March 2025			<u>-</u>
NET BOOK VALUE			
At 31 March 2025			<u>-</u>
At 31 March 2024			<u>31,987</u>
 12. TANGIBLE FIXED ASSETS			
			Fixtures and fittings £
COST			
At 1 April 2024			163,921
Additions			<u>22,806</u>
At 31 March 2025			<u>186,727</u>
DEPRECIATION			
At 1 April 2024			149,571
Charge for year			<u>8,974</u>
At 31 March 2025			<u>158,545</u>
NET BOOK VALUE			
At 31 March 2025			<u>28,182</u>
At 31 March 2024			<u>14,350</u>

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	162,011	110,581
Prepayments and accrued income	37,252	31,239
	<u>199,263</u>	<u>141,820</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	14,938	12,343
Social security and other taxes	31,291	30,644
Wages Control	44,779	42,124
Other creditors	63,326	201,181
Accrued expenses	43,652	-
	<u>197,986</u>	<u>286,292</u>

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	81,875	82,957
Between one and five years	91,813	167,475
In more than five years	-	988
	<u>173,688</u>	<u>251,420</u>

16. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	984,987	158,234	(80,000)	1,063,221
Designated fund - Trusted Standard, Quality Performance Mark for Charities	-	-	80,000	80,000
	<u>984,987</u>	<u>158,234</u>	<u>-</u>	<u>1,143,221</u>
TOTAL FUNDS	<u>984,987</u>	<u>158,234</u>	<u>-</u>	<u>1,143,221</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	2,058,476	(1,900,242)	158,234
TOTAL FUNDS	<u>2,058,476</u>	<u>(1,900,242)</u>	<u>158,234</u>

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	969,773	15,214	984,987
TOTAL FUNDS	<u>969,773</u>	<u>15,214</u>	<u>984,987</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,845,467	(1,830,253)	15,214
TOTAL FUNDS	<u>1,845,467</u>	<u>(1,830,253)</u>	<u>15,214</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	969,773	173,448	(80,000)	1,063,221
Designated fund - Trusted Standard, Quality Performance Mark for Charities	-	-	80,000	80,000
	<u>969,773</u>	<u>173,448</u>	<u>-</u>	<u>1,143,221</u>
TOTAL FUNDS	<u>969,773</u>	<u>173,448</u>	<u>-</u>	<u>1,143,221</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,903,943	(3,730,495)	173,448
TOTAL FUNDS	<u>3,903,943</u>	<u>(3,730,495)</u>	<u>173,448</u>

Designated Funds

Trusted Standard, Quality Performance Mark for Charities

A fund set up for the promotion of quality and performance within the charity as well as promotion within the area.

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

17. RELATED PARTY DISCLOSURES

Details of related party transactions can be found in notes 8 and 9 of the financial statements.

18. MANAGED ACCOUNTS

The charity acts as an agent for a number of its clients and holds £4, 594,773 in managed bank accounts. These funds are not included in the balance sheet of the charity.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

Accounts

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2024**

FOR

DEWIS CENTRE FOR INDEPENDENT LIVING

Bevan Buckland LLP
Chartered Accountants
And Statutory Auditors
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

	Page
Report of the Trustees	1 to 5
Report of the Independent Auditors	6 to 8
Statement of Financial Activities	9
Balance Sheet	10
Cash Flow Statement	11
Notes to the Cash Flow Statement	12
Notes to the Financial Statements	13 to 21
Detailed Statement of Financial Activities	22

DEWIS CENTRE FOR INDEPENDENT LIVING

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities for public benefit

Dewis Centre for Independent Living is an organisation, which recognises choice as a fundamental human right. It believes that through informed choices disabled people can gain greater independence and greater control over their lives.

All our charitable activities focus on the provision of services, which support and respond to disabled people's desire to gain greater choice in their lives and are undertaken to further our charitable purposes for the public benefit. Dewis CIL is an organisation of disabled people and non-disabled people who are committed to these aims. Listed below are our main activities.

- To create greater opportunities for disabled people to develop their own independence and to benefit from wider social inclusion.
- To offer and provide services to disabled people which should enhance 'choice' and 'control' in their lives.
- To provide services which respond to disabled people's needs and which take into account their opinions of these services.
- To support disabled people who wish to take greater control over their community care needs.
- To provide disabled people, their families, their advocates and their supporters with useful, practical and accessible information on independent living.
- To provide disabled people, their families, their advocates and their supporters with a comprehensive support scheme which will enable the employment of personal assistants.
- To continue to develop services for and with the co-operation and views of disabled people which then provides a general public benefit.

DEWIS CENTRE FOR INDEPENDENT LIVING

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

STRATEGIC REPORT

Achievement and performance

In the summer of 2023, Dewis CIL saw the final throws of Covid-19 and its impact during the pandemic, when it removed all traces by removing the Perspex screens which had been in place for over three years. It seemed that at long last the effects of the pandemic had passed.

Dewis CIL started the year 23/24 with 1754 disabled people using a Direct Payment as part of the Direct Payment support service. During this year, just under 300 disabled people ceased using Direct Payments and yet the year closed with 1843 using the service. In real terms, the team worked with 385 disabled people and supported them to employ their Personal Assistants.

There are a number of reasons why someone might cease using the service, their health may deteriorate and move into a residential care setting, their health conditions might improve, they may no longer require the service due to family input or individuals may have passed away. The effect on the overall numbers might have meant closing the year with 1458, we actually closed with 1843.

For the service users employing their own PAs, Dewis CIL's service supports approximately 5,600 PAs. PAs are paid a variety of pay frequencies, fortnightly, four weekly or monthly. Taking into consideration the amount of service users per pay frequency, the payroll department would have processed approximately 27,000 payrolls, issuing some 77,300 payslips. Of the 1,843 service users, 1,159 had a managed account, some 43,500 individual payments through the charity's bank account. In addition, the 296 individuals ceasing with the service would have needed accrued annual leave and possibly in lieu of notice and redundancy payments to be calculated. An incredible amount of support provided by the payroll team.

Payroll continue to expand the take up of the timesheet spreadsheet template, which is an electronic service, thus eliminating the need to receive paper timesheets and send out paper payslips and copies. Everything remains in a digital format, from the timesheet, to the payslips, IR bills and pension letters, all in a bid to improve the service user experience and negate the need for paper.

Recruitment of Personal Assistants remains the focus of the wider Direct Payments team. The Advisors' service users are dependent upon recruiting a PA to support with their assessed needs and recruiting the right person is paramount to the DP success. During the year 23/24, the recruitment team advertised approximately 400 new jobs and received approximately 1,400 applications for these positions. Working together with the Advisor and the service user to organise and attend interviews, make job offers, undertake references and conduct DBS checks as per the local authorities DP guidance.

The Advocacy department saw an increase in demand for its services, exacerbated by the requirement for the spot purchase of parental advocacy, supporting adults with court proceedings in respect of their children. Across the Organisation's numerous Advocacy contracts for Independent Professional Advocacy and community advocacy, the team received 871 adult referrals, each needing an advocate during the year, this is in addition to the cases that were still being supported from the previous year increased this figure to over 900. The work undertaken with individuals can be varied and is not time censored, which led to an incredibly busy department.

The smooth-running of the Organisation ultimately depends upon all aspects of its established processes working in harmony. Particularly so is adherence to the line of responsibility and to the structure of the management of the Charity through its appointed Trustees. Throughout 2023/2024, the Trustees once again have shown unerring commitment to the aims and well-being of Dewis C.I.L. in the committee meetings conducted bi-monthly and through regular email exchanges with the CEO.

PLANS FOR 2024/2025

The nature of contracts and commissioning means that it is inevitable that contracts are re-tendered when they come to their closure date. It is our intention to retain our present contracts going forward. Therefore, as part of our planning for 2024/25 we will work hard to retain our Advocacy contracts with the ABUHB and with Powys, Conwy and Denbighshire Local Authorities. We will also be looking to submit tenders for new opportunities across Wales in respect of Direct Payments and Advocacy as they become available.

In addition to its contracts, the payroll software will become obsolete as software companies are increasingly looking towards their payroll solutions being based in the cloud. Sourcing the correct payroll alternative and then migrating existing clients across to the new platform will be a challenge during 24/25.

As part of our ongoing succession planning, we will support staff who are eligible to study for the Institute of Leadership & Management and Training (ILM) Level 4 qualification which is geared towards middle management, as well as staff undertaking the level 5 qualification. Two of the charity's senior management have already completed their level 5. We will maintain our support for staff members in continuous professional development. This applies to formal qualifications under QCF (in Health & Social Care and Advice & Guidance) and other identifiable professional study that might be applicable to individual roles.

DEWIS CENTRE FOR INDEPENDENT LIVING

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

In addition to the qualifications, the Organisation will look to its senior management team to share their roles with other managers to enable the sharing of skills and knowledge.

We aim to consolidate staff awareness and knowledge through training in key areas of social care procedure and practice, particularly in relation to direct payments and Independent Professional Advocacy, rights, safety and good practice including the legal landscape relating to our work. We aim to offer the staff team access to online Welsh for learners/beginners, as well as access to BSL online beginner's course, in a bid to upskill staff wherever possible.

We plan to develop and improve our social media presence. This will involve setting-up a staff group to consider and advise on best practice, as well as innovation, in our use of social media. This will include our website and how it, and other social media, might help to grow service user involvement.

Pay policy for senior staff

The directors consider the board of directors, who are the charitable company's trustees, and the senior management team comprise the key management personnel of the charitable company in charge of directing and controlling, running and operating the organisation on a day-to-day basis. All directors give of their time freely and no directors received remuneration during the year. Details of directors' expenses and related party transactions are disclosed in notes 9 and 10 to the accounts.

The pay of the senior staff is reviewed annually at Trustees' meetings along with a general review of all staff salaries.

Risk management

Each year it is necessary to assess and appraise possible risks to the efficient and successful functioning of the Organisation. The evaluation of these potential risks informs our decision-making from the start of the year and throughout the year. They may, in nature, be financial, strategic, staff related, quality assurance, continuity threatened or be unforeseen and therefore potentially something we must be reactive to if we cannot be proactive to the threat. As such, we all have roles to play.

These roles are outlined as we develop our yearly Business Plan, so we place great importance in relating the various work and targets therein to an accompanying Continuity Plan. This key document contains our evaluation of the various business risks associated with our work and our responses in order to maintain services to a reduced but temporary level until the issue is resolved. Dewis CIL's business Continuity Plan outlines our response and strategy in the event of unanticipated and unintended occurrences, both externally or internally.

Our risk assessment considers financial contingencies such as cash flow, capital expenditure items and staffing requirements which might therefore create fluctuations in payroll. Our business reserve capital is there to meet this risk. We always consider risk assessment as it extends to staff safety and well-being. This is especially so when running a service where lone working and external visits feature so prominently across our services. Our policy review and guides, such as the staff handbook, reflects our vigilance in ensuring that staff complies with procedures for their safety and that of our service users.

Risk assessment is of high importance to all of us at Dewis CIL. This is why it features as a core agenda item for Trustees' meetings. At a macro level it is a consideration for the future of the Organisation as we develop services. It naturally exists at a micro level for each and every one of us, trustees, staff, volunteers and service users.

Financial review

Results

The charity had a surplus for the year of £27,214 (2023: £29,919). Income in the year was £1,845,467 (2023: £1,805,192) and expenditure was £1,818,253 (2023: £1,775,273). Unrestricted funds at the year end total £996,987 and free reserves are £950,650.

DEWIS CENTRE FOR INDEPENDENT LIVING

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Reserves Policy and Going Concern

The trustees have established a policy where charitable funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should equate to 3 to 6 months of resources expended. At this level of reserves, the committee feels that it would be able to continue the current activities of the charity in the event of a significant drop in funding. At present, the free reserves amount to £950,650 at 31 March 2024 (2023: £904,730) which equates to approximately 6 months of the resources expended at current levels.

The charitable company is in a good cash position with an increase in cash and cash equivalents in the year of £111,209 (2022: £26,860).

Principal Funding Sources

During the year, the organisation's principal sources of funding were from the following county borough councils:

- Rhondda Cynon Taff;
- Conwy;
- Denbighshire;
- Gwent Authorities;
- Pembrokeshire;
- Newport;
- Vale of Glamorgan;
- Cardiff;
- Powys;

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee and has been granted permission by the Registrar of Companies to omit 'limited' from its title. The company was registered as a charity on 26 June 2003. On 25 May 2006 the organisation's name was changed from Rhondda Cynon Taff Centre for Independent Living to Dewis Centre for Independent Living.

Recruitment and Training of Management Committee

Trustees are elected from the general membership of the organisation at the Annual General Meeting. The Management Committee also has the power to co-opt additional members. New trustees are briefed on their duties by the Chair of Trustees and the Chief Executive.

Organisational structure

Dewis Centre for Independent Living currently has a Management Committee of 8 members who meet each month whether it be for a full Trustee meeting (quarterly) or for the HR sub committee and the Finance sub committee meetings (quarterly also). These sub-committee meetings feed back to the full trustees' quarterly meetings and are responsible for the strategic direction and policy of the charity.

Ensuring our work delivers our aims

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the aims and objectives and in planning future activities. They have referred to the guidance contained in the Charity Commission's general guidance on public benefit and consider that they have complied with their duty under section 17 (5) of the Charities Act 2011.

The aims, objectives and activities are reviewed each year. This review looks at what has been achieved and the outcomes of the organisation's work in the previous twelve months. The review helps us to ensure that the charity's aims, objectives and activities remain focused on our stated purposes.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03179464 (England and Wales)

Registered Charity number

1098229

Registered office

Suite 4 and 5
No 1 & 2 Melin Corrwg
Upper Boat
Pontypridd
CF37 5BE

DEWIS CENTRE FOR INDEPENDENT LIVING

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees

M Jones
D Davey
M D Williams
W T Evans (resigned 25.1.24)
P Flower (resigned 23.5.24)
J Thomas
T Price
V Smith

Senior Statutory Auditor

Henry Lloyd Davies

Auditors

Bevan Buckland LLP
Chartered Accountants
And Statutory Auditors
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of Dewis Centre for Independent Living for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Bevan Buckland LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 28th Nov 2024 and signed on the board's behalf by:



M D Williams - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DEWIS CENTRE FOR INDEPENDENT LIVING**

Opinion

We have audited the financial statements of Dewis Centre for Independent Living (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DEWIS CENTRE FOR INDEPENDENT LIVING**

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, and then, design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

We discussed our audit independence complying with the Revised Ethical Standard 2019 with the engagement team members whilst planning the audit and continually monitored our independence throughout the process.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

Enquiring of management, including obtaining and reviewing supporting documentation, concerning the Charity's policies and procedures relating to:

- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual suspected or alleged fraud;
- the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud;
- obtaining an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the Charity. The key laws and regulations we considered in this context included the UK Companies Act and relevant tax legislation.

Audit response to risks identified

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations;
- enquiring of management concerning actual and potential litigation and claims; performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments;
- assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- evaluating the operational rationale of any significant transactions that are unusual or outside the normal course of operations.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DEWIS CENTRE FOR INDEPENDENT LIVING**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Henry Lloyd Davies (Senior Statutory Auditor)
for and on behalf of Bevan Buckland LLP
Chartered Accountants
And Statutory Auditors
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

Date: 28th November 2024.

DEWIS CENTRE FOR INDEPENDENT LIVING

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	964
Charitable activities	5				
Grants and contracts		1,776,691	-	1,776,691	1,783,964
Payroll services		25,741	-	25,741	12,911
Other trading activities	3	-	-	-	717
Investment income	4	43,035	-	43,035	6,636
Total		<u>1,845,467</u>	<u>-</u>	<u>1,845,467</u>	<u>1,805,192</u>
EXPENDITURE ON					
Charitable activities	6				
Charitable activities		<u>1,830,253</u>	<u>-</u>	<u>1,830,253</u>	<u>1,775,273</u>
NET INCOME		15,214	-	15,214	29,919
RECONCILIATION OF FUNDS					
Total funds brought forward		969,773	-	969,773	939,854
TOTAL FUNDS CARRIED FORWARD		<u><u>984,987</u></u>	<u><u>-</u></u>	<u><u>984,987</u></u>	<u><u>969,773</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

DEWIS CENTRE FOR INDEPENDENT LIVING

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Intangible assets	12	31,987	-	31,987	36,338
Tangible assets	13	14,350	-	14,350	25,383
		<u>46,337</u>	<u>-</u>	<u>46,337</u>	<u>61,721</u>
CURRENT ASSETS					
Debtors	14	141,820	-	141,820	210,332
Cash at bank and in hand		1,083,122	-	1,083,122	971,913
		<u>1,224,942</u>	<u>-</u>	<u>1,224,942</u>	<u>1,182,245</u>
CREDITORS					
Amounts falling due within one year	15	(286,292)	-	(286,292)	(274,193)
		<u>938,650</u>	<u>-</u>	<u>938,650</u>	<u>908,052</u>
NET CURRENT ASSETS					
		<u>938,650</u>	<u>-</u>	<u>938,650</u>	<u>908,052</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>984,987</u>	<u>-</u>	<u>984,987</u>	<u>969,773</u>
NET ASSETS		<u>984,987</u>	<u>-</u>	<u>984,987</u>	<u>969,773</u>
FUNDS	17				
Unrestricted funds				984,987	969,773
TOTAL FUNDS				<u>984,987</u>	<u>969,773</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 Nov 2024 and were signed on its behalf by:



M D Williams - Trustee

DEWIS CENTRE FOR INDEPENDENT LIVING

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	71,411	41,302
Net cash provided by operating activities		71,411	41,302
Cash flows from investing activities			
Purchase of intangible fixed assets		-	(13,272)
Purchase of tangible fixed assets		(3,237)	(7,806)
Interest received		43,035	6,636
Net cash provided by/(used in) investing activities		39,798	(14,442)
Change in cash and cash equivalents in the reporting period		111,209	26,860
Cash and cash equivalents at the beginning of the reporting period		971,913	945,053
Cash and cash equivalents at the end of the reporting period		1,083,122	971,913

The notes form part of these financial statements

DEWIS CENTRE FOR INDEPENDENT LIVING

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income for the reporting period (as per the Statement of Financial Activities)	15,214	29,919
Adjustments for:		
Depreciation charges	18,621	20,424
Interest received	(43,035)	(6,636)
Decrease/(increase) in debtors	68,512	(34,830)
Increase in creditors	12,099	32,425
Net cash provided by operations	71,411	41,302

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	971,913	111,209	1,083,122
	<u>971,913</u>	<u>111,209</u>	<u>1,083,122</u>
Total	971,913	111,209	1,083,122

DEWIS CENTRE FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results in the future may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Estimation Uncertainty

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. Management consider their to be no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income

Income is recognised in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year which they are receivable.

Income from room hire is recognised when the hire takes place.

Donations and all other receipts generated from fundraising are reported on a receivable basis.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Expenditure and irrecoverable vat

Expenditure is included in the accounts on an accruals basis. Expenditure has been split between unrestricted and restricted funds and analysed between functions. The latter allocation has been performed on a percentage basis derived from the time spent on such activities by the Charity's employees, or directly where possible. Resources expended include attributable VAT which cannot be recovered.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the activities of the charity. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

Intangible assets

Intangible assets are measured at cost less accumulated amortisation and any accumulated impairment losses.

Software development costs are recognised as an intangible asset when all of the following criteria are demonstrated:

- The technical feasibility of completing the software so that it will be available for use or sale.
- The intention to complete the software and use or sell it.
- The ability to use the software or to sell it.
- How the software will generate probable future economic benefits.
- The availability of adequate technical, financial and other resources to complete the development and to use or sell the software.
- The ability to measure reliably the expenditure attributable to the software during its development.

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES - continued

Intangible assets

Amortisation is charged so as to allocate the cost of intangibles less their residual values over their estimated useful lives, using the straight-line method. The intangible assets are amortised over the following useful economic lives:

- Software development costs 5 years

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

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions costing below £100 are not capitalised.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Leasehold property	Straight line over length of lease
Fixtures, fittings and equipment	25% straight line

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are income which has a specific purpose and the income must be used for the purpose or - project it has been given.

Pension costs and other post-retirement benefits

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

Subsidiary Company

Dewis Independent Services is a subsidiary company of the charity. It has been dormant from its incorporation in April 2015 and therefore there is no requirement to consolidate the results.

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at each reporting end date.

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES - continued

Financial assets, other than those held at fair value through profit and loss are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the Statement of Financial Activities.

Employee benefit

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Leasing

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	-	964

DEWIS CENTRE FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Miscellaneous Income	-	717
	<u> </u>	<u> </u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	43,035	6,636
	<u> </u>	<u> </u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
Grants	Grants and contracts	1,776,691	1,783,964
Payroll services	Payroll services	25,741	12,911
		<u> </u>	<u> </u>
		1,802,432	1,796,875
		<u> </u>	<u> </u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Local authorities funding	1,741,896	1,749,169
Gwent Carers	34,795	34,795
	<u> </u>	<u> </u>
	1,776,691	1,783,964
	<u> </u>	<u> </u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Charitable activities	1,644,248	186,005	1,830,253
	<u> </u>	<u> </u>	<u> </u>

7. SUPPORT COSTS

	General Support	Governance	2024	2023
	£	£	£	£
Printing, postage and stationery	39,930	-	39,930	33,631
Advertising and recruitment	2,769	-	2,769	12,959
Telephone	34,841	-	34,841	33,245
Computer costs	71,646	-	71,646	62,903
Audit fees	-	14,055	14,055	16,818
Legal and professional fees	-	10,764	10,764	11,695
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	149,186	24,819	174,005	171,251
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Auditors' remuneration	14,055	16,818
Depreciation - owned assets	14,270	16,073
Computer software amortisation	4,351	4,351
	<u>32,676</u>	<u>37,242</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

For the year ended 31 March 2023 no Trustee nor any person with a connection with a Trustee received any remuneration from the Charity (2022: Nil).

Trustees' expenses

Travelling and other incidental expenses amounting to £83 (2023 - £104) were reimbursed to 2 (2023 - 3) Trustees.

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	1,321,325	1,246,119
Social security costs	109,201	108,361
Other pension costs	35,924	37,362
	<u>1,466,450</u>	<u>1,391,842</u>

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

	2024	2023
Costs of raising funds	1	1
Charitable activities	54	52
	<u>55</u>	<u>53</u>

No employees had employee benefits in excess of £60,000 (2023: £60,000). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charges to unrestricted funds.

The management team of the charity are made up of the Chief Executive Officer, Advocacy Manager, Direct Payments Manager, Direct Payments Project Manager, Payroll and Financial Services Project manager and Company Accounts Manager. The total employee benefits of the key management personnel were £223,424 (2023: £216,877).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	964	-	964
Charitable activities			
Grants and contracts	1,783,964	-	1,783,964
Payroll services	12,911	-	12,911
Other trading activities	717	-	717
Investment income	6,636	-	6,636
Total	<u>1,805,192</u>	<u>-</u>	<u>1,805,192</u>

EXPENDITURE ON

DEWIS CENTRE FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Charitable activities			
Charitable activities	1,775,273	-	1,775,273
NET INCOME	29,919	-	29,919
RECONCILIATION OF FUNDS			
Total funds brought forward	939,854	-	939,854
TOTAL FUNDS CARRIED FORWARD	969,773	-	969,773

12. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 April 2023 and 31 March 2024	43,512
AMORTISATION	
At 1 April 2023	7,174
Charge for year	4,351
At 31 March 2024	11,525
NET BOOK VALUE	
At 31 March 2024	31,987
At 31 March 2023	36,338

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2023	160,684
Additions	3,237
At 31 March 2024	163,921
DEPRECIATION	
At 1 April 2023	135,301
Charge for year	14,270
At 31 March 2024	149,571
NET BOOK VALUE	
At 31 March 2024	14,350
At 31 March 2023	25,383

DEWIS CENTRE FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	110,581	184,501
Prepayments and accrued income	<u>31,239</u>	<u>25,831</u>
	<u>141,820</u>	<u>210,332</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	12,343	13,752
Social security and other taxes	30,644	22,951
Wages Control	42,124	50,662
Other creditors	<u>201,181</u>	<u>186,828</u>
	<u>286,292</u>	<u>274,193</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	82,957	124,207
Between one and five years	167,475	363,558
In more than five years	<u>988</u>	<u>12,847</u>
	<u>251,420</u>	<u>500,612</u>

17. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	969,773	15,214	984,987
TOTAL FUNDS	<u>969,773</u>	<u>15,214</u>	<u>984,987</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,845,467	(1,830,253)	15,214
TOTAL FUNDS	<u>1,845,467</u>	<u>(1,830,253)</u>	<u>15,214</u>

DEWIS CENTRE FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	939,854	29,919	969,773
TOTAL FUNDS	<u>939,854</u>	<u>29,919</u>	<u>969,773</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,805,192	(1,775,273)	29,919
TOTAL FUNDS	<u>1,805,192</u>	<u>(1,775,273)</u>	<u>29,919</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	939,854	45,133	984,987
TOTAL FUNDS	<u>939,854</u>	<u>45,133</u>	<u>984,987</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,650,659	(3,605,526)	45,133
TOTAL FUNDS	<u>3,650,659</u>	<u>(3,605,526)</u>	<u>45,133</u>

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

18. RELATED PARTY DISCLOSURES

Details of related party transactions can be found in notes 9 and 10 of the financial statements.

19. MANAGED ACCOUNTS

The charity acts as an agent for a number of its clients and holds £3,306,505 in managed bank accounts. These funds are not included in the balance sheet of the charity.

DEWIS CENTRE FOR INDEPENDENT LIVING

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	964
Other trading activities		
Miscellaneous Income	-	717
Investment income		
Deposit account interest	43,035	6,636
Charitable activities		
Grants	1,776,691	1,783,964
Payroll services	25,741	12,911
	<u>1,802,432</u>	<u>1,796,875</u>
Total incoming resources	1,845,467	1,805,192
EXPENDITURE		
Charitable activities		
Wages	1,321,325	1,246,119
Social security	109,201	108,361
Pensions	35,924	37,362
Training costs	2,462	7,404
Rent, rates and service charge	80,610	82,821
Insurance	7,638	8,333
Light and heat	7,077	868
Cleaning and repairs	2,754	7,733
Hire equipment	4,695	7,566
Staff travel and welfare	40,906	31,098
Bank charges	7,469	11,084
Subscriptions	365	322
Sundries	4,456	3,418
Bad debts	745	-
Grants repayable	-	29,000
Bad debts	-	2,109
Amortisation of computer software	4,351	4,351
Depn of fixtures & fittings	14,270	16,073
	<u>1,644,248</u>	<u>1,604,022</u>
Support costs		
Support costs		
Auditors' remuneration	14,055	16,818
Telephone	34,841	33,245
Postage and stationery	39,930	33,631
Advertising and recruitment	2,769	12,959
Computer expenses	83,646	62,903
Legal and professional fees	10,764	11,695
	<u>186,005</u>	<u>171,251</u>
Total resources expended	1,830,253	1,775,273
Net income	15,214	29,919

Accounts

REGISTERED COMPANY NUMBER: 03179464 (England and Wales)
REGISTERED CHARITY NUMBER: 1098229

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023**

FOR

DEWIS CENTRE FOR INDEPENDENT LIVING

Bevan Buckland LLP
Chartered Accountants
And Statutory Auditors
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

DEWIS CENTRE FOR INDEPENDENT LIVING

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

	Page
Report of the Trustees	1 to 6
Report of the Independent Auditors	7 to 9
Statement of Financial Activities	10
Balance Sheet	11
Cash Flow Statement	12
Notes to the Cash Flow Statement	13
Notes to the Financial Statements	14 to 22
Detailed Statement of Financial Activities	23 to 24

DEWIS CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities for public benefit

Dewis Centre for Independent Living is an organisation which recognises choice as a fundamental human right. It believes that through informed choices disabled people can gain greater independence and greater control over their lives.

All our charitable activities focus on the provision of services which support and respond to disabled people's desire to gain greater choice in their lives and are undertaken to further our charitable purposes for the public benefit. It is an organisation of disabled people and non-disabled people who are committed to these aims. Our main activities are listed below.

- To create greater opportunities for disabled people to develop their own independence and to benefit from wider social inclusion.
- To offer and provide services to disabled people which should enhance 'choice' and 'control' in their lives.
- To provide services which respond to disabled people's needs and which take into account their opinions of these services.
- To support disabled people who wish to take greater control over their community care needs.
- To provide disabled people, their families, their advocates and their supporters with useful, practical and accessible information on independent living.
- To provide disabled people, their families, their advocates and their supporters with a comprehensive support scheme which will enable the employment of personal assistants.
- To continue to develop services for and with the co-operation and views of disabled people which then provides a general public benefit.

DEWIS CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STRATEGIC REPORT

Achievement and performance

Covid-19 pandemic seemed at last to be behind us, but management were still cautious when staff became ill. Staff testing positive were asked not to attend the office to prevent any spread of the virus. As the year progressed and winter of 22/23 passed, occasions of positive Lateral Flow Tests became less, either due to the strain not being picked up by the LFTs or indeed the potency of the disease had passed by. Office working was almost back to normal, although Perspex screens are still in situ. Advocates began to return to working out of their satellite offices.

The staff based at Head Office were settling in to their new location in Melin Corrwg although space was somewhat restricted. With Advocates returned to working out of the office and the Direct Payment team at full complement after months of recruitment, the decision was taken to add Suite 2 to the rental agreement to accommodate the Advocacy department and make room in Suite 4 for the DP Advice team.

At the end of March 2023, the number of people having a Direct Payment, supported by Dewis CIL was 1,754. That number having risen from 1,683 at the end of March the previous year. Whilst this figure shows an overall increase of 71 people having a Direct Payment service through Dewis CIL, it is not indicative of the amount of work undertaken by the DP Advice team. During the year, the advice team received over 409 referrals into the scheme. A great deal of work is undertaken at the start of the referral in terms of a first visit to discuss what a Direct Payment is, then follow up appointments to discuss the details of the job description, advertising and recruitment. Of those 409, 131 people decided at some point, not to continue with Direct Payments. Reasons vary between moving into residential care, admitted to hospital, passing away, and so forth. During the year, 204 people ceased using the service, for similar reasons as above.

For the service users employing their own PAs, Dewis CIL's service supports approximately 5,000 PAs. PAs are paid a variety of pay frequencies, fortnightly, four weekly or monthly. Taking into consideration the amount of service users per pay frequency, the payroll department would have processed approximately 25,050 payrolls, issuing some 75,100 payslips. Of the 1,754 service users, 1,053 had a managed account, some 41,067 individual payments through the charity's bank account. In addition, the 204 individuals ceasing with the service would have needed accrued annual leave and possibly in lieu of notice and redundancy payments to be calculated. An incredible amount of support provided by the payroll team.

Payroll continue to expand the take up of the timesheet spreadsheet template, which is an electronic service, thus eliminating the need to receive paper timesheets and send out paper payslips and copies. Everything remains in a digital format, from the timesheet, to the payslips, IR bills and pension letters, all in a bid to improve the service user experience and negate the need for paper.

In December 2022, Dewis CIL hosted an event to celebrate the International day of Disabled People. It was hosted in the All Nations Centre in Cardiff with 120 guests. The event played host to Service Users, Local Authority Staff, Dewis CIL Trustees, staff and Volunteers, dignitaries and partners from the third sector. Service users, Trustees and staff shared their lived experiences. In addition, Jane Hutt MS, Minister for Social Justice and Julie Morgan MS, Deputy Minister for Social Services addressed attendees around Continuing Health Care (CHC) and around the Social Model of Disability.

The current CEO maintained their full membership of the Chartered Institute of Payroll Professionals and the Payroll and Financial Services Manager passed her first year of a payroll degree and will continue with the second year in the coming months. They qualify as an associate member of the CIPP.

The smooth-running of the Organisation ultimately depends upon all aspects of its established processes working in harmony. Particularly so is adherence to the line of responsibility and to the structure of the management of the Charity through its appointed Trustees. Throughout 2022/2023, the Trustees once again have shown unerring commitment to the aims and well-being of Dewis C.I.L. in the committee meetings conducted bi-monthly and through regular email exchanges with the CEO.

PLANS FOR 2023/2024

The nature of contracts and commissioning means that it is inevitable that contracts are re-tendered when they come to their closure date. It is our intention to retain our present contracts going forward. Therefore, as part of our planning for 2023/24 we will work hard to retain our Direct Payment contract in Rhondda Cynon Taf, when it falls due for re-tender as well as the Advocacy contract within the same Local Authority. We will also be looking to submit tenders for new opportunities across Wales in respect of Direct Payments and Advocacy as they become available.

DEWIS CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

As part of our ongoing succession planning, we will support staff who are eligible to study for the Institute of Leadership & Management and Training (ILM) Level 4 qualification which is geared towards middle management, as well as staff undertaking the level 5 qualification. Two of the charity's senior management have already completed their level 4 and are considering their level 5. We will maintain our support for staff members in continuous professional development. This applies to formal qualifications under QCF (in Health & Social Care and Advice & Guidance) and other identifiable professional study that might be applicable to individual roles.

We aim to consolidate staff awareness and knowledge through training in key areas of social care procedure and practice, particularly in relation to direct payments and Independent Professional Advocacy, rights, safety and good practice including the legal landscape relating to our work. We aim to offer the staff team, access to BSL online beginner's course, in a bid to upskill staff wherever possible.

We plan to develop and improve our social media presence. This will involve setting-up a staff group to consider and advice on best practice, as well as innovation, in our use of social media. This will include our website and how it, and other social media, might help to grow service user involvement. We would like to include a smart phone app, specifically for Direct Payment use and a way of safely bringing people together to provide peer support.

Pay policy for senior staff

The directors consider the board of directors, who are the charitable company's trustees, and the senior management team comprise the key management personnel of the charitable company in charge of directing and controlling, running and operating the organisation on a day-to-day basis. All directors give of their time freely and no directors received remuneration during the year. Details of directors' expenses and related party transactions are disclosed in notes 9 and 10 to the accounts.

The pay of the senior staff is reviewed annually at Trustees' meetings along with a general review of all staff salaries.

Risk management

Each year it is necessary to assess and appraise possible risks to the efficient and successful functioning of the Organisation. The evaluation of these potential risks informs our decision-making from the start of the year and throughout the year. They may, in nature, be financial, strategic, staff related, quality assurance, continuity threatened or be unforeseen and therefore potentially something we must be reactive to if we cannot be proactive to the threat. As such, we all have roles to play.

These roles are outlined as we develop our yearly Business Plan, so we place great importance in relating the various work and targets therein to an accompanying Continuity Plan. This key document contains our evaluation of the various business risks associated with our work and our responses in order to maintain services to a reduced but temporary level until the issue is resolved. Dewis CIL's business Continuity Plan outlines our response and strategy in the event of unanticipated and unintended occurrences, both externally or internally.

Our risk assessment considers financial contingencies such as cash flow, capital expenditure items and staffing requirements which might therefore create fluctuations in payroll. Our business reserve capital is there to meet this risk. We always consider risk assessment as it extends to staff safety and well-being. This is especially so when running a service where lone working and external visits feature so prominently across our services. Our policy review and guides, such as the staff handbook, reflects our vigilance in ensuring that staff complies with procedures for their safety and that of our service users.

Risk assessment is of high importance to all of us at Dewis CIL. This is why it features as a core agenda item for Trustees' meetings. At a macro level it is a consideration for the future of the Organisation as we develop services. It naturally exists at a micro level for each and every one of us, trustees, staff, volunteers and service users.

Financial review

Results

The charity had a surplus for the year of £29,919 (2022: £18,215). Income in the year was £1,805,192 (2022: £1,756,554) and expenditure was £1,775,273 (2022: £1,738,339). Unrestricted funds at the year end total £969,773 and free reserves are £908,052.

DEWIS CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Reserves Policy and Going Concern

The trustees have established a policy where charitable funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should equate to 3 to 6 months of resources expended. At this level of reserves, the committee feels that it would be able to continue the current activities of the charity in the event of a significant drop in funding. At present, the free reserves amount to £904,730 at 31 March 2023 (2022: £878,787) which equates to approximately 6 months of the resources expended at current levels.

The charitable company is in a good cash position with an increase in cash and cash equivalents in the year of £26,860 (2022: £174,130).

Principal Funding Sources

During the year, the organisation's principal sources of funding were from the following county borough councils:

- Rhondda Cynon Taff;
- Conwy;
- Denbighshire;
- Gwent Authorities;
- Pembrokeshire;
- Newport;
- Vale of Glamorgan;
- Cardiff;
- Powys;

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee and has been granted permission by the Registrar of Companies to omit 'limited' from its title. The company was registered as a charity on 26 June 2003. On 25 May 2006 the organisation's name was changed from Rhondda Cynon Taff Centre for Independent Living to Dewis Centre for Independent Living.

Recruitment and Training of Management Committee

Trustees are elected from the general membership of the organisation at the Annual General Meeting. The Management Committee also has the power to co-opt additional members. New trustees are briefed on their duties by the Chair of Trustees and the Chief Executive.

Organisational structure

Dewis Centre for Independent Living currently has a Management Committee of 8 members who meet each month whether it be for a full Trustee meeting (quarterly) or for the HR sub committee and the Finance sub committee meetings (quarterly also). These sub-committee meetings feed back to the full trustees' quarterly meetings and are responsible for the strategic direction and policy of the charity.

Ensuring our work delivers our aims

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the aims and objectives and in planning future activities. They have referred to the guidance contained in the Charity Commission's general guidance on public benefit and consider that they have complied with their duty under section 17 (5) of the Charities Act 2011.

The aims, objectives and activities are reviewed each year. This review looks at what has been achieved and the outcomes of the organisation's work in the previous twelve months. The review helps us to ensure that the charity's aims, objectives and activities remain focused on our stated purposes.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03179464 (England and Wales)

Registered Charity number

1098229

DEWIS CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Registered office

Suite 4 and 5
No 1 & 2 Melin Corrwg
Upper Boat
Pontypridd
CF37 5BE

Trustees

M Jones
D Davey
M D Williams
W T Evans
P Flower
J Thomas
T Price
V Smith

Senior Statutory Auditor

Henry Lloyd Davies

Auditors

Bevan Buckland LLP
Chartered Accountants
And Statutory Auditors
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of Dewis Centre for Independent Living for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Bevan Buckland LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

DEWIS CENTRE FOR INDEPENDENT LIVING

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors,
on and signed on the board's behalf by:

.....
M D Williams - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF DEWIS CENTRE FOR INDEPENDENT LIVING

Opinion

We have audited the financial statements of Dewis Centre for Independent Living (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF DEWIS CENTRE FOR INDEPENDENT LIVING

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibilities for the audit of the financial statements

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, and then, design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

We discussed our audit independence complying with the Revised Ethical Standard 2019 with the engagement team members whilst planning the audit and continually monitored our independence throughout the process.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

Enquiring of management, including obtaining and reviewing supporting documentation, concerning the Charity's policies and procedures relating to:

- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual suspected or alleged fraud;
- the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations; discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud;
- obtaining an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the Charity, The key laws and regulations we considered in this context included the UK Companies Act and relevant tax legislation.

Audit response to risks identified

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations;
- enquiring of management concerning actual and potential litigation and claims; performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments;
- assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- evaluating the operational rationale of any significant transactions that are unusual or outside the normal course of operations.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DEWIS CENTRE FOR INDEPENDENT LIVING**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Henry Lloyd Davies (Senior Statutory Auditor)
for and on behalf of Bevan Buckland LLP
Chartered Accountants
And Statutory Auditors
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

Date:

DEWIS CENTRE FOR INDEPENDENT LIVING

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	964	-	964	20
Charitable activities	5				
Grants and contracts		1,783,964	-	1,783,964	1,743,033
Payroll services		12,911	-	12,911	11,917
Other trading activities	3	717	-	717	1,375
Investment income	4	<u>6,636</u>	<u>-</u>	<u>6,636</u>	<u>209</u>
Total		<u>1,805,192</u>	<u>-</u>	<u>1,805,192</u>	<u>1,756,554</u>
EXPENDITURE ON					
Charitable activities	6				
Charitable activities		<u>1,775,273</u>	<u>-</u>	<u>1,775,273</u>	<u>1,738,339</u>
NET INCOME		29,919	-	29,919	18,215
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>939,854</u>	<u>-</u>	<u>939,854</u>	<u>921,639</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>969,773</u></u>	<u><u>-</u></u>	<u><u>969,773</u></u>	<u><u>939,854</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

DEWIS CENTRE FOR INDEPENDENT LIVING

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Intangible assets	12	36,338	-	36,338	27,417
Tangible assets	13	<u>25,383</u>	<u>-</u>	<u>25,383</u>	<u>33,650</u>
		61,721	-	61,721	61,067
CURRENT ASSETS					
Debtors	14	210,332	-	210,332	175,502
Cash at bank and in hand		<u>971,913</u>	<u>-</u>	<u>971,913</u>	<u>945,053</u>
		1,182,245	-	1,182,245	1,120,555
CREDITORS					
Amounts falling due within one year	15	(274,193)	-	(274,193)	(241,768)
		<u>908,052</u>	<u>-</u>	<u>908,052</u>	<u>878,787</u>
NET CURRENT ASSETS					
		969,773	-	969,773	939,854
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>969,773</u>	<u>-</u>	<u>969,773</u>	<u>939,854</u>
NET ASSETS					
		<u>969,773</u>	<u>-</u>	<u>969,773</u>	<u>939,854</u>
FUNDS	17				
Unrestricted funds				<u>969,773</u>	<u>939,854</u>
TOTAL FUNDS				<u>969,773</u>	<u>939,854</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

.....
M D Williams - Trustee

DEWIS CENTRE FOR INDEPENDENT LIVING

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>41,302</u>	<u>199,304</u>
Net cash provided by operating activities		<u>41,302</u>	<u>199,304</u>
Cash flows from investing activities			
Purchase of intangible fixed assets		(13,272)	(9,072)
Purchase of tangible fixed assets		(7,806)	(16,311)
Interest received		<u>6,636</u>	<u>209</u>
Net cash used in investing activities		<u>(14,442)</u>	<u>(25,174)</u>
Change in cash and cash equivalents in the reporting period		<u>26,860</u>	<u>174,130</u>
Cash and cash equivalents at the beginning of the reporting period		<u>945,053</u>	<u>770,923</u>
Cash and cash equivalents at the end of the reporting period		<u><u>971,913</u></u>	<u><u>945,053</u></u>

The notes form part of these financial statements

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income for the reporting period (as per the Statement of Financial Activities)	29,919	18,215
Adjustments for:		
Depreciation charges	20,424	30,211
Interest received	(6,636)	(209)
(Increase)/decrease in debtors	(34,830)	71,584
Increase in creditors	<u>32,425</u>	<u>79,503</u>
Net cash provided by operations	<u><u>41,302</u></u>	<u><u>199,304</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	<u>945,053</u>	<u>26,860</u>	<u>971,913</u>
	<u>945,053</u>	<u>26,860</u>	<u>971,913</u>
Total	<u><u>945,053</u></u>	<u><u>26,860</u></u>	<u><u>971,913</u></u>

The notes form part of these financial statements

DEWIS CENTRE FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results in the future may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Estimation Uncertainty

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. Management consider their to be no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income

Income is recognised in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year which they are receivable.

Income from room hire is recognised when the hire takes place.

Donations and all other receipts generated from fundraising are reported on a receivable basis.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Expenditure and irrecoverable vat

Expenditure is included in the accounts on an accruals basis. Expenditure has been split between unrestricted and restricted funds and analysed between functions. The latter allocation has been performed on a percentage basis derived from the time spent on such activities by the Charity's employees, or directly where possible. Resources expended include attributable VAT which cannot be recovered.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the activities of the charity. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

Intangible assets

Intangible assets are measured at cost less accumulated amortisation and any accumulated impairment losses.

Software development costs are recognised as an intangible asset when all of the following criteria are demonstrated:

- The technical feasibility of completing the software so that it will be available for use or sale.
- The intention to complete the software and use or sell it.
- The ability to use the software or to sell it.

DEWIS CENTRE FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES - continued

Intangible assets

- How the software will generate probable future economic benefits.
- The availability of adequate technical, financial and other resources to complete the development and to use or sell the software.
- The ability to measure reliably the expenditure attributable to the software during its development.

Amortisation is charged so as to allocate the cost of intangibles less their residual values over their estimated useful lives, using the straight-line method. The intangible assets are amortised over the following useful economic lives:

- Software development costs 5 years

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

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions costing below £100 are not capitalised.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Leasehold property	Straight line over length
of lease	
Fixtures, fittings and equipment	25% straight line

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are income which has a specific purpose and the income must be used for the purpose or - project it has been given.

Pension costs and other post-retirement benefits

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

Subsidiary Company

Dewis Independent Services is a subsidiary company of the charity. It has been dormant from its incorporation in April 2015 and therefore there is no requirement to consolidate the results.

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES - continued

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at each reporting end date.

Financial assets, other than those held at fair value through profit and loss are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the Statement of Financial Activities.

Employee benefit

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Leasing

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred.

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

2. DONATIONS AND LEGACIES

	2023 £	2022 £
Donations	<u>964</u>	<u>20</u>

3. OTHER TRADING ACTIVITIES

	2023 £	2022 £
Training and room hire	-	1,000
Miscellaneous Income	<u>717</u>	<u>375</u>
	<u>717</u>	<u>1,375</u>

4. INVESTMENT INCOME

	2023 £	2022 £
Deposit account interest	<u>6,636</u>	<u>209</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2023 £	2022 £
Grants	1,783,964	1,743,033
Activity Grants and contracts	<u>12,911</u>	<u>11,917</u>
Payroll services	<u>1,796,875</u>	<u>1,754,950</u>

Grants received, included in the above, are as follows:

	2023 £	2022 £
Local authorities funding	1,749,169	1,743,033
Gwent Carers	<u>34,795</u>	<u>-</u>
	<u>1,783,964</u>	<u>1,743,033</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable activities	<u>1,604,022</u>	<u>171,251</u>	<u>1,775,273</u>

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

7. SUPPORT COSTS

	General Support	Governance	2023	2022
	£	£	£	£
Printing, postage and stationery	33,631	-	33,631	35,435
Advertising and recruitment	12,959	-	12,959	3,426
Telephone	33,245	-	33,245	21,846
Computer costs	62,903	-	62,903	58,269
Audit fees	-	16,818	16,818	11,632
Legal and professional fees	-	11,695	11,695	11,093
	<u>142,738</u>	<u>28,513</u>	<u>171,251</u>	<u>136,874</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Auditors' remuneration	16,818	11,632
Depreciation - owned assets	16,073	28,094
Computer software amortisation	<u>4,351</u>	<u>2,117</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

For the year ended 31 March 2023 no Trustee nor any person with a connection with a Trustee received any remuneration from the Charity (2022: Nil).

Trustees' expenses

Travelling and other incidental expenses amounting to £104 (2022 - £175) were reimbursed to 3 (2022 - 3) Trustees.

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	1,246,119	1,176,329
Social security costs	108,361	95,675
Other pension costs	<u>37,362</u>	<u>36,065</u>
	<u>1,391,842</u>	<u>1,308,069</u>

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

	2023	2022
Costs of raising funds	1	1
Charitable activities	<u>52</u>	<u>55</u>
	<u>53</u>	<u>56</u>

No employees had employee benefits in excess of £60,000 (2022: £60,000). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charges to unrestricted funds.

The management team of the charity are made up of the Chief Executive Officer, Advocacy Manager, Direct Payments Manager, Direct Payments Project Manager and Payroll and Financial Services Project manager. The total employee benefits of the key management personnel were £216,877 (2022: £206,763).

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	20	-	20
Charitable activities			
Grants and contracts	1,743,033	-	1,743,033
Payroll services	11,917	-	11,917
Other trading activities	1,375	-	1,375
Investment income	209	-	209
Total	<u>1,756,554</u>	<u>-</u>	<u>1,756,554</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>1,738,339</u>	<u>-</u>	<u>1,738,339</u>
NET INCOME	18,215	-	18,215
RECONCILIATION OF FUNDS			
Total funds brought forward	921,639	-	921,639
TOTAL FUNDS CARRIED FORWARD	<u>939,854</u>	<u>-</u>	<u>939,854</u>

12. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 April 2022	30,240
Additions	<u>13,272</u>
At 31 March 2023	<u>43,512</u>
AMORTISATION	
At 1 April 2022	2,823
Charge for year	<u>4,351</u>
At 31 March 2023	<u>7,174</u>
NET BOOK VALUE	
At 31 March 2023	<u>36,338</u>
At 31 March 2022	<u>27,417</u>

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2022	152,878
Additions	<u>7,806</u>
At 31 March 2023	<u>160,684</u>
DEPRECIATION	
At 1 April 2022	119,228
Charge for year	<u>16,073</u>
At 31 March 2023	<u>135,301</u>
NET BOOK VALUE	
At 31 March 2023	<u>25,383</u>
At 31 March 2022	<u>33,650</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	184,501	157,979
Prepayments and accrued income	25,831	16,323
Prepayments	<u>-</u>	<u>1,200</u>
	<u>210,332</u>	<u>175,502</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	13,752	6,463
Social security and other taxes	22,951	19,062
Wages Control	50,662	38,712
Other creditors	<u>186,828</u>	<u>177,531</u>
	<u>274,193</u>	<u>241,768</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	124,207	22,784
Between one and five years	363,558	112,857
In more than five years	<u>12,847</u>	<u>-</u>
	<u>500,612</u>	<u>135,641</u>

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

17. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	939,854	29,919	969,773
TOTAL FUNDS	<u>939,854</u>	<u>29,919</u>	<u>969,773</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,805,192	(1,775,273)	29,919
TOTAL FUNDS	<u>1,805,192</u>	<u>(1,775,273)</u>	<u>29,919</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	921,639	18,215	939,854
TOTAL FUNDS	<u>921,639</u>	<u>18,215</u>	<u>939,854</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,756,554	(1,738,339)	18,215
TOTAL FUNDS	<u>1,756,554</u>	<u>(1,738,339)</u>	<u>18,215</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	921,639	48,134	969,773
TOTAL FUNDS	<u>921,639</u>	<u>48,134</u>	<u>969,773</u>

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,561,746	(3,513,612)	48,134
TOTAL FUNDS	<u>3,561,746</u>	<u>(3,513,612)</u>	<u>48,134</u>

18. RELATED PARTY DISCLOSURES

Details of related party transactions can be found in notes 9 and 10 of the financial statements.

19. MANAGED ACCOUNTS

The charity acts as an agent for a number of its clients and holds £2,795,427 in managed bank accounts. These funds are not included in the balance sheet of the charity.

DEWIS CENTRE FOR INDEPENDENT LIVING
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	964	20
Other trading activities		
Training and room hire	-	1,000
Miscellaneous Income	<u>717</u>	<u>375</u>
	717	1,375
Investment income		
Deposit account interest	6,636	209
Charitable activities		
Grants	1,783,964	1,743,033
Payroll services	<u>12,911</u>	<u>11,917</u>
	<u>1,796,875</u>	<u>1,754,950</u>
Total incoming resources	1,805,192	1,756,554
EXPENDITURE		
Charitable activities		
Wages	1,246,119	1,176,329
Social security	108,361	95,675
Pensions	37,362	36,065
Training costs	7,404	5,654
Rent, rates and service charge	82,821	107,045
Insurance	8,333	7,055
Light and heat	868	12,413
Cleaning and repairs	7,733	8,233
Hire equipment	7,566	6,747
Staff travel and welfare	31,098	22,347
Bank charges	11,084	9,673
Subscriptions	322	4,644
Sundries	3,418	560
Dilapidation costs	-	(8,000)
Relocation costs	-	14,152
Grants repayable	29,000	65,999
Bad debts	2,109	1,836
Amortisation of computer software	4,351	2,117
Depn of short leasehold	-	2,812
Depn of fixtures & fittings	<u>16,073</u>	<u>25,282</u>
	1,604,022	1,596,638
Support costs		
Support costs		
Auditors' remuneration	16,818	11,632
Carried forward	16,818	11,632

This page does not form part of the statutory financial statements

DEWIS CENTRE FOR INDEPENDENT LIVING
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Support costs		
Brought forward	16,818	11,632
Telephone	33,245	21,846
Postage and stationery	33,631	35,435
Advertising and recruitment	12,959	3,426
Computer expenses	62,903	58,269
Legal and professional fees	<u>11,695</u>	<u>11,093</u>
	<u>171,251</u>	<u>141,701</u>
 Total resources expended	 <u>1,775,273</u>	 <u>1,738,339</u>
 Net income	 <u><u>29,919</u></u>	 <u><u>18,215</u></u>

Accounts

REGISTERED COMPANY NUMBER: 03179464 (England and Wales)
REGISTERED CHARITY NUMBER: 1098229

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2022**

FOR

DEWIS CENTRE FOR INDEPENDENT LIVING

Bevan Buckland LLP
Chartered Accountants
And Statutory Auditors
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

DEWIS CENTRE FOR INDEPENDENT LIVING

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

	Page
Report of the Trustees	1 to 5
Report of the Independent Auditors	6 to 8
Statement of Financial Activities	9
Balance Sheet	10
Cash Flow Statement	11
Notes to the Cash Flow Statement	12
Notes to the Financial Statements	13 to 21
Detailed Statement of Financial Activities	22 to 23

DEWIS CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and activities for public benefit

Dewis Centre for Independent Living is an organisation which recognises choice as a fundamental human right. It believes that through informed choices disabled people can gain greater independence and greater control over their lives.

All our charitable activities focus on the provision of services which support and respond to disabled people's desire to gain greater choice in their lives and are undertaken to further our charitable purposes for the public benefit. It is an organisation of disabled people and non-disabled people who are committed to these aims. Our main activities are listed below.

- To create greater opportunities for disabled people to develop their own independence and to benefit from wider social inclusion.
- To offer and provide services to disabled people which should enhance 'choice' and 'control' in their lives.
- To provide services which respond to disabled people's needs and which take into account their opinions of these services.
- To support disabled people who wish to take greater control over their community care needs.
- To provide disabled people, their families, their advocates and their supporters with useful, practical and accessible information on independent living.
- To provide disabled people, their families, their advocates and their supporters with a comprehensive support scheme which will enable the employment of personal assistants.
- To continue to develop services for and with the co-operation and views of disabled people which then provides a general public benefit.

DEWIS CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE

The early portion of 2021, from April until June, the DP Advisors and the Advocates were still working from their home but in June/July, Dewis saw the slow emergence from the Covid-19 lockdown. Though, the Charity was still cautious and measures such as twice weekly LFT being undertaken, the use of masks when moving around the office and not sitting behind screens was being observed.

The lease on the Organisations Head Office, Amber House, was due to end in January 2022 and the Trustees took the decision to look and see what the current market price on premises in the area might look like. Following this research, it was agreed by the Board that Amber House was too big for the charity's needs and so it was decided to move the Head Office to new premises, downsizing and thus reducing the rental overheads. This move took place in September 2021.

Throughout the pandemic and the upheaval of moving premises, the Dewis Payroll staff continued to process payrolls and pay PA wages for those having a managed account, on time and meeting its deadlines. It was during this period that a new service, the timesheet spreadsheet template electronic service was piloted, thus eliminating the need to receive paper timesheets and send out paper payslips and paper copies for the service users, for those who opted to use the service. It is the Payroll Manager's intention to share this more widely with service users in the coming year.

The Advocates across Wales, whilst not returning to working from their office, continued to undertake their role via Teams, especially where court cases were concerned but carried out face-to-face meetings with individuals who needed that support. This said, PPE was used and where possible, individuals were met in outdoor spaces.

The end of March 2021, the number of people having a Direct Payment, supported by Dewis CIL was 1,682. That number had risen to 1683 at the end of March 2022 but during that year, we had seen 259 individuals ceasing to use the service, due to moving into residential care or passing away. The Advice team across all three authorities were working with 402 new referrals during that year, 132 of which did not eventually progress to using a Direct Payment. Those individuals having a direct payment meant that 24,500 payrolls were processed in the year, some 73,398 payslips produced and 39,000 payments made through the bank to PAs being paid through a managed account. In addition, the 259 individuals ceasing with the service would have needed accrued annual leave to be calculated, in lieu of notice and possibly redundancy payments. Under the circumstances, an incredible amount of support provided by the payroll team.

Our QPM quality mark for Advocacy fell due for renewal in October. The CEO, Advocacy Manager, Trustees and the Advocacy staff were instrumental in the organisation retaining this valuable award, lasting for three years, until October 2024.

Due to the 40+ years of experience that the CEO has, working in payroll, they achieved full membership of the Chartered Institute of Payroll Professionals. In addition, as the Payroll and Financial Services Project Manager has started their first year of their payroll degree, they qualify as an associate member of the CIPP.

The smooth-running of the Organisation ultimately depends upon all aspects of its established processes working in harmony. Particularly so is adherence to the line of responsibility and to the structure of the management of the Charity through its appointed Trustees. Throughout 2021/2022, the Trustees once again have shown unerring commitment to the aims and well-being of Dewis C.I.L. in the committee meetings, conducted via Zoom.

PLANS FOR 2022/2023

The nature of contracts and commissioning means that it is inevitable that contracts are re-tendered when they come to their closure date. It is our intention to retain our present contracts going forward. Therefore, as part of our planning for 2022/23 we will work hard to retain our Direct Payment contract in Rhondda Cynon Taf, when it falls due for re-tender as well as the Advocacy contract within the same Local Authority. We will also be looking to submit tenders for new opportunities across Wales in respect of Direct Payments and Advocacy as they become available.

As part of our ongoing succession planning, we will support staff who are eligible to study for the Institute of Leadership & Management and Training (ILM) Level 4 qualification which is geared towards middle management, as well as staff undertaking the level 5 qualification. We will also look to offer a payroll degree for payroll managers. We will maintain our support for staff members in continuous professional development. This applies to formal qualifications under QCF (in Health & Social Care and Advice & Guidance) and other identifiable professional study that might be applicable to individual roles.

We aim to consolidate staff awareness and knowledge through training in key areas of social care procedure and practice, particularly in relation to direct payments and Independent Professional Advocacy, rights, safety and good practice including the legal landscape relating to our work.

We plan to develop and improve our social media presence. This will involve setting-up a staff group to consider and advice on best practice, as well as innovation, in our use of social media. This will include our website and how it, and other social media, might help to grow service user involvement. We would like to include a smart phone app, specifically for Direct Payment use and a way of safely bringing people together to provide peer support.

Pay policy for senior staff

DEWIS CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The directors consider the board of directors, who are the charitable company's trustees, and the senior management team comprise the key management personnel of the charitable company in charge of directing and controlling, running and operating the organisation on a day to day basis. All directors give of their time freely and no directors received remuneration during the year. Details of directors' expenses and related party transactions are disclosed in notes 9 and 10 to the accounts.

The pay of the senior staff is reviewed annually at Trustees' meetings along with a general review of all staff salaries.

Risk management

Each year it is necessary to assess and appraise possible risks to the efficient and successful functioning of the Organisation. The evaluation of these potential risks informs our decision-making from the start of the year and throughout the year. They may in nature be financial, strategic, staff related, quality assurance, continuity threatened or be unforeseen and therefore potentially something we must be reactive to if we cannot be proactive to the threat. As such we all have roles to play.

These roles are outlined as we develop our yearly Business Plan, so we place great importance in relating the various work and targets therein to an accompanying Continuity Plan. This key document contains our evaluation of the various business risks associated with our work and our responses in order to maintain services to a reduced but temporary level until the issue is resolved. Dewis CIL's business Continuity Plan outlines our response and strategy in the event of unanticipated and unintended occurrences, both externally or internally.

Our risk assessment considers financial contingencies such as cash flow, capital expenditure items and staffing requirements which might therefore create fluctuations in payroll. Our business reserve capital is there to meet this risk. We always consider risk assessment as it extends to staff safety and well-being. This is especially so when running a service where lone working and external visits feature so prominently across our services. Our policy review and guides, such as the staff handbook, reflects our vigilance in ensuring that staff complies with procedures for their safety and that of our service users.

Risk assessment is of high importance to all of us at Dewis C.I.L.. This is why it features as a core agenda item for Trustees' meetings. At a macro level it is a consideration for the future of the Organisation as we develop services. It naturally exists at a micro level for each and every one of us, trustees, staff, volunteers and service users.

Financial review

Results

Total income exceeded expenditure by £18,215 (2021 - £99,404) the overall balance carried forward on unrestricted funds is £939,854 (2021 - £921,639).

Reserves Policy and Going Concern

The trustees have established a policy where charitable funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should equate to 3 to 6 months of resources expended. At this level of reserves, the committee feels that it would be able to continue the current activities of the charity in the event of a significant drop in funding. At present, the free reserves amount to £878,787 at 31 March 2022 (2021 - £855,744) which equates to approximately 6 months of the resources expended at current levels.

The charitable company is in a good cash position with an increase in cash and cash equivalents in the year of £174,130 (2021: £21,463).

Principal Funding Sources

During the year, the organisation's principal sources of funding were from the following county borough councils:

- Rhondda Cynon Taff;
- Conwy;
- Denbighshire;
- Gwent Authorities;
- Pembrokeshire;
- Newport;
- Vale of Glamorgan;
- Cardiff;
- Powys;

DEWIS CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee and has been granted permission by the Registrar of Companies to omit 'limited' from its title. The company was registered as a charity on 26 June 2003. On 25 May 2006 the organisation's name was changed from Rhondda Cynon Taff Centre for Independent Living to Dewis Centre for Independent Living.

Recruitment and Training of Management Committee

Trustees are elected from the general membership of the organisation at the Annual General Meeting. The Management Committee also has the power to co-opt additional members. New trustees are briefed on their duties by the Chair of Trustees and the Chief Executive.

Organisational structure

Dewis Centre for Independent Living currently has a Management Committee of 8 members who meet each month whether it be for a full Trustee meeting (quarterly) or for the HR sub committee and the Finance sub committee meetings (quarterly also). These sub-committee meetings feed back to the full trustees' quarterly meetings and are responsible for the strategic direction and policy of the charity.

Ensuring our work delivers our aims

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the aims and objectives and in planning future activities. They have referred to the guidance contained in the Charity Commission's general guidance on public benefit and consider that they have complied with their duty under section 17 (5) of the Charities Act 2011.

The aims, objectives and activities are reviewed each year. This review looks at what has been achieved and the outcomes of the organisation's work in the previous twelve months. The review helps us to ensure that the charity's aims, objectives and activities remain focused on our stated purposes.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03179464 (England and Wales)

Registered Charity number

1098229

Registered office

Suite 4 and 5
No 1 & 2 Melin Corrwg
Upper Boat
Pontypridd
CF37 5BE

Trustees

M Jones
D Davey
M D Williams
W T Evans
P Flower
J Thomas
T Price
V Smith

Senior Statutory Auditor

Henry Lloyd Davies

Auditors

Bevan Buckland LLP
Chartered Accountants
And Statutory Auditors
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

DEWIS CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of Dewis Centre for Independent Living for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Bevan Buckland LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23 December 2022 and signed on its behalf by:

M D Williams - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF DEWIS CENTRE FOR INDEPENDENT LIVING

Opinion

We have audited the financial statements of Dewis Centre for Independent Living (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF DEWIS CENTRE FOR INDEPENDENT LIVING

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, and then, design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

We discussed our audit independence complying with the Revised Ethical Standard 2019 with the engagement team members whilst planning the audit and continually monitored our independence throughout the process.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

Enquiring of management, including obtaining and reviewing supporting documentation, concerning the Charity's policies and procedures relating to:

- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual suspected or alleged fraud;
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
 - discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud.
- obtaining an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the Charity. The key laws and regulations we considered in this context included the UK Companies Act and relevant tax legislation.

Audit response to risks identified

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations;
- enquiring of management concerning actual and potential litigation and claims; performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments;
- assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- evaluating the operational rationale of any significant transactions that are unusual or outside the normal course of operations.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DEWIS CENTRE FOR INDEPENDENT LIVING**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Henry Lloyd Davies (Senior Statutory Auditor)
for and on behalf of Bevan Buckland LLP
Chartered Accountants
And Statutory Auditors
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

23 December 2022

DEWIS CENTRE FOR INDEPENDENT LIVING

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	20	-	20	200
Charitable activities					
Grants and contracts		1,743,033	-	1,743,033	1,767,622
Payroll services		11,917	-	11,917	13,715
Other trading activities	3	1,375	-	1,375	5,229
Investment income	4	209	-	209	1,973
Total		<u>1,756,554</u>	<u>-</u>	<u>1,756,554</u>	<u>1,788,739</u>
EXPENDITURE ON					
Charitable activities	6				
Charitable activities		1,738,339	-	1,738,339	1,689,335
NET INCOME		<u>18,215</u>	<u>-</u>	<u>18,215</u>	<u>99,404</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		921,639	-	921,639	822,235
TOTAL FUNDS CARRIED FORWARD		<u><u>939,854</u></u>	<u><u>-</u></u>	<u><u>939,854</u></u>	<u><u>921,639</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

DEWIS CENTRE FOR INDEPENDENT LIVING

**BALANCE SHEET
31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Intangible assets	12	27,417	-	27,417	20,462
Tangible assets	13	33,650	-	33,650	45,433
		<u>61,067</u>	<u>-</u>	<u>61,067</u>	<u>65,895</u>
CURRENT ASSETS					
Debtors	14	175,502	-	175,502	247,086
Cash at bank and in hand		945,053	-	945,053	770,923
		<u>1,120,555</u>	<u>-</u>	<u>1,120,555</u>	<u>1,018,009</u>
CREDITORS					
Amounts falling due within one year	15	(241,768)	-	(241,768)	(162,265)
		<u>878,787</u>	<u>-</u>	<u>878,787</u>	<u>855,744</u>
NET CURRENT ASSETS					
		<u>939,854</u>	<u>-</u>	<u>939,854</u>	<u>921,639</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>939,854</u>	<u>-</u>	<u>939,854</u>	<u>921,639</u>
NET ASSETS					
		<u>939,854</u>	<u>-</u>	<u>939,854</u>	<u>921,639</u>
FUNDS	17				
Unrestricted funds				939,854	921,639
TOTAL FUNDS				<u>939,854</u>	<u>921,639</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23 December 2022 and were signed on its behalf by:

M D Williams - Trustee

DEWIS CENTRE FOR INDEPENDENT LIVING

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	199,304	50,758
Net cash provided by operating activities		199,304	50,758
Cash flows from investing activities			
Purchase of intangible fixed assets		(9,072)	(21,168)
Purchase of tangible fixed assets		(16,311)	(10,100)
Interest received		209	1,973
Net cash used in investing activities		(25,174)	(29,295)
Change in cash and cash equivalents in the reporting period		174,130	21,463
Cash and cash equivalents at the beginning of the reporting period		770,923	749,460
Cash and cash equivalents at the end of the reporting period		945,053	770,923

The notes form part of these financial statements

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	18,215	99,404
Adjustments for:		
Depreciation charges	30,211	23,212
Interest received	(209)	(1,973)
Decrease/(increase) in debtors	71,584	(124,440)
Increase in creditors	79,503	54,555
Net cash provided by operations	<u>199,304</u>	<u>50,758</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	770,923	174,130	945,053
	<u>770,923</u>	<u>174,130</u>	<u>945,053</u>
Total	<u>770,923</u>	<u>174,130</u>	<u>945,053</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results in the future may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Estimation Uncertainty

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. Management consider their to be no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income

Income is recognised in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year which they are receivable.

Income from room hire is recognised when the hire takes place.

Donations and all other receipts generated from fundraising are reported on a receivable basis.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Expenditure and irrecoverable vat

Expenditure is included in the accounts on an accruals basis. Expenditure has been split between unrestricted and restricted funds and analysed between functions. The latter allocation has been performed on a percentage basis derived from the time spent on such activities by the Charity's employees, or directly where possible. Resources expended include attributable VAT which cannot be recovered.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the activities of the charity. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

Intangible assets

Intangible assets are measured at cost less accumulated amortisation and any accumulated impairment losses.

Software development costs are recognised as an intangible asset when all of the following criteria are demonstrated:

- The technical feasibility of completing the software so that it will be available for use or sale.
- The intention to complete the software and use or sell it.
- The ability to use the software or to sell it.
- How the software will generate probable future economic benefits.
- The availability of adequate technical, financial and other resources to complete the development and to use or sell the software.
- The ability to measure reliably the expenditure attributable to the software during its development.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

Intangible assets

Amortisation is charged so as to allocate the cost of intangibles less their residual values over their estimated useful lives, using the straight-line method. The intangible assets are amortised over the following useful economic lives:

- Software development costs 5 years

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

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions costing below £100 are not capitalised.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Leasehold property	Straight line over length of lease
Fixtures, fittings and equipment	25% straight line

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are income which has a specific purpose and the income must be used for the purpose or - project it has been given.

Pension costs and other post-retirement benefits

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

Subsidiary company

Dewis Independent Services is a subsidiary company of the charity. It has been dormant from its incorporation in April 2015 and therefore there is no requirement to consolidate the results.

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at each reporting end date.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued**Subsidiary company**

Financial assets, other than those held at fair value through profit and loss are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the Statement of Financial Activities.

Employee benefit

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Leasing

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	20	200
	<u>20</u>	<u>200</u>

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	-	229
Training and room hire	1,000	5,000
Miscellaneous Income	375	-
	<u>1,375</u>	<u>5,229</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>209</u>	<u>1,973</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Grants	Grants and contracts	1,743,033	1,767,622
Payroll services	Payroll services	11,917	13,715
		<u>1,754,950</u>	<u>1,781,337</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Local authorities funding	<u>1,743,033</u>	<u>1,767,622</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Charitable activities	<u>1,596,638</u>	<u>141,701</u>	<u>1,738,339</u>

7. SUPPORT COSTS

	General Support	Governance	2022	2021
	£	£	£	£
Printing, postage and stationery	35,435	-	35,435	34,027
Advertising and recruitment	3,426	-	3,426	364
Telephone	21,846	-	21,846	30,413
Computer costs	58,269	-	58,269	60,000
Audit fees	-	11,632	11,632	7,803
Legal and professional fees	-	11,093	11,093	4,267
	<u>118,976</u>	<u>22,725</u>	<u>141,701</u>	<u>136,874</u>

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Auditors' remuneration	11,632	7,803
Depreciation - owned assets	28,094	22,506
Computer software amortisation	2,117	706
	<u> </u>	<u> </u>

9. TRUSTEES' REMUNERATION AND BENEFITS

For the year ended 31 March 2022 no Trustee nor any person with a connection with a Trustee received any remuneration from the Charity (2021: Nil).

Trustees' expenses

Travelling and other incidental expenses amounting to £175 (2021 - £nil) were reimbursed to 3 (2021 - 0) Trustees.

10. STAFF COSTS

	2022 £	2021 £
Wages and salaries	1,176,329	1,170,183
Social security costs	95,675	90,751
Other pension costs	36,065	31,856
	<u> </u>	<u> </u>
	<u>1,308,069</u>	<u>1,292,790</u>

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

	2022	2021
Costs of raising funds	1	1
Charitable activities	55	55
	<u> </u>	<u> </u>
	<u>56</u>	<u>56</u>

No employees had employee benefits in excess of £60,000 (2021: £60,000). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charges to unrestricted funds.

The management team of the charity are made up of the Chief Executive Officer, Advocacy Manager, Direct Payments Manager, Direct Payments Project Manager and Payroll and Financial Services Project manager. The total employee benefits of the key management personnel were £206,763 (2021: £202,162).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	200	-	200
Charitable activities			
Grants and contracts	1,767,622	-	1,767,622
Payroll services	13,715	-	13,715
Other trading activities	5,229	-	5,229
Investment income	1,973	-	1,973
	<u> </u>	<u> </u>	<u> </u>
Total	<u>1,788,739</u>	<u>-</u>	<u>1,788,739</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	1,689,335	-	1,689,335

DEWIS CENTRE FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME	99,404	-	99,404
RECONCILIATION OF FUNDS			
Total funds brought forward	822,235	-	822,235
TOTAL FUNDS CARRIED FORWARD	<u>921,639</u>	<u>-</u>	<u>921,639</u>

12. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 April 2021	21,168
Additions	9,072
At 31 March 2022	<u>30,240</u>
AMORTISATION	
At 1 April 2021	706
Charge for year	2,117
At 31 March 2022	<u>2,823</u>
NET BOOK VALUE	
At 31 March 2022	<u>27,417</u>
At 31 March 2021	<u>20,462</u>

13. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 April 2021	38,016	239,573	277,589
Additions	-	16,311	16,311
Disposals	(38,016)	(103,006)	(141,022)
At 31 March 2022	<u>-</u>	<u>152,878</u>	<u>152,878</u>
DEPRECIATION			
At 1 April 2021	35,204	196,952	232,156
Charge for year	2,812	25,282	28,094
Eliminated on disposal	(38,016)	(103,006)	(141,022)
At 31 March 2022	<u>-</u>	<u>119,228</u>	<u>119,228</u>
NET BOOK VALUE			
At 31 March 2022	<u>-</u>	<u>33,650</u>	<u>33,650</u>
At 31 March 2021	<u>2,812</u>	<u>42,621</u>	<u>45,433</u>

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	157,979	233,013
Prepayments and accrued income	16,323	14,073
Prepayments	1,200	-
	<u>175,502</u>	<u>247,086</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	6,463	15,398
Social security and other taxes	19,062	21,447
Wages Control	38,712	40,897
Other creditors	177,531	84,523
	<u>241,768</u>	<u>162,265</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	22,784	66,969
Between one and five years	112,857	32,596
	<u>135,641</u>	<u>99,565</u>

17. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	921,639	18,215	939,854
	<u>921,639</u>	<u>18,215</u>	<u>939,854</u>
TOTAL FUNDS	<u>921,639</u>	<u>18,215</u>	<u>939,854</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,756,554	(1,738,339)	18,215
	<u>1,756,554</u>	<u>(1,738,339)</u>	<u>18,215</u>
TOTAL FUNDS	<u>1,756,554</u>	<u>(1,738,339)</u>	<u>18,215</u>

DEWIS CENTRE FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	822,235	99,404	921,639
TOTAL FUNDS	<u>822,235</u>	<u>99,404</u>	<u>921,639</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,788,739	(1,689,335)	99,404
TOTAL FUNDS	<u>1,788,739</u>	<u>(1,689,335)</u>	<u>99,404</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	822,235	117,619	939,854
TOTAL FUNDS	<u>822,235</u>	<u>117,619</u>	<u>939,854</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,545,293	(3,427,674)	117,619
TOTAL FUNDS	<u>3,545,293</u>	<u>(3,427,674)</u>	<u>117,619</u>

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

18. RELATED PARTY DISCLOSURES

Details of related party transactions can be found in notes 9 and 10 of the financial statements.

19. MANAGED ACCOUNTS

The charity acts as an agent for a number of its clients and holds £2,209,753 in managed bank accounts. These funds are not included in the balance sheet of the charity.

Accounts

REGISTERED COMPANY NUMBER: 03179464 (England and Wales)
REGISTERED CHARITY NUMBER: 1098229

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2021**

FOR

DEWIS CENTRE FOR INDEPENDENT LIVING

Bevan Buckland LLP
Chartered Accountants
And Statutory Auditors
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

DEWIS CENTRE FOR INDEPENDENT LIVING

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

	Page
Report of the Trustees	1 to 6
Report of the Independent Auditors	7 to 10
Statement of Financial Activities	11
Balance Sheet	12
Cash Flow Statement	13
Notes to the Cash Flow Statement	14
Notes to the Financial Statements	15 to 23
Detailed Statement of Financial Activities	24 to 25

DEWIS CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and activities for public benefit

Dewis Centre for Independent Living is an organisation which recognises choice as a fundamental human right. It believes that through informed choices disabled people can gain greater independence and greater control over their lives.

All our charitable activities focus on the provision of services which support and respond to disabled people's desire to gain greater choice in their lives and are undertaken to further our charitable purposes for the public benefit. It is an organisation of disabled people and non-disabled people who are committed to these aims. Our main activities are listed below.

- To create greater opportunities for disabled people to develop their own independence and to benefit from wider social inclusion.
- To offer and provide services to disabled people which should enhance 'choice' and 'control' in their lives.
- To provide services which respond to disabled people's needs and which take into account their opinions of these services. ,
- To support disabled people who wish to take greater control over their community care needs.
- To provide disabled people, their families, their advocates and their supporters with useful, practical and accessible information on independent living.
- To provide disabled people, their families, their advocates and their supporters with a comprehensive support scheme which will enable the employment of personal assistants.
- To continue to develop services for and with the co-operation and views of disabled people which then provides a general public benefit.

DEWIS CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

The end of March 2020 saw the sudden lock down of the country due to the Covid 19 pandemic. The challenges that faced the organisation throughout that year were unprecedented. The charity needed to adapt the way in which it worked, to provide its services to disabled people across Wales, as well as protecting its staff whilst doing this.

All Advisors and Advocates immediately began working from their homes. This in itself provided challenges for staff, apart from methods of communication and IT hardware and software issues, to feelings of isolation and increased occurrences of staff experiencing mental ill-health issues were also challenges for the management of the charity to embrace.

Processing payrolls for our Direct Payment recipients is fundamental to the Direct Payment support provision, which meant that all of the payroll team, who could not work from home, needed to work from Head Office. Keeping head office Covid free was of paramount importance to protect its staff and also the service. Throughout the pandemic of this year, there was only two confirmed cases of Covid which did not impact on other staff members having to self-isolate at the same time and did not impinge on the payroll service.

During this year, whilst payroll continued to receive timesheets and process payrolls, our Direct Payment service users did not undertake visits, support was delivered via telephone calls, Teams / Zoom meetings over the internet, Whatsapp or text messages.

The nature of Advocacy meant that many of the most vulnerable in society, still needed support and many of the Advocates began to undertake visits from June 2020. Full PPE was donned, including gloves, masks and aprons with specific instructions in how to don, remove and safely dispose of PPE. All staff had to adapt their way of working to maintain their safety and that of their colleagues in head office and service users where face to face meetings could not be avoided.

Despite the difficulties the teams experienced, the Direct Payments teams across the three authorities supported 357 new people to start on Direct Payments and were working with a further 166 to achieve that status. Of these numbers, 127 people decided not to proceed with Direct Payments. There were 1,682 people having a Direct Payment, of which 1,000 were having a managed account. The people having a direct payment means that 24,500 payrolls were processed in the year, some 73,398 payslips produced and 39,000 payments made through the bank to PAs being paid through a managed account. Under the circumstances, an incredible amount of support provided by the payroll team.

During 2020/21, the Advocates did not see a need for their support lessen, during the year they supported 584 new referrals into the service, this was in addition to the existing 208 people that were already being supported with ongoing issues. A large number of cases involved court hearings which were undertaken over Teams. This new way of working was incredibly challenging for the Advocates and for the people they were supporting.

The smooth-running of the Organisation ultimately depends upon all aspects of its established processes working in harmony. Particularly so is adherence to the line of responsibility and to the structure of the management of the Charity through its appointed Trustees. Throughout 2020/2021, the Trustees once again have shown unerring commitment to the aims and well-being of Dewis C.I.L. in the committee meetings, conducted via Zoom, where decisions were made and support was given to the relatively newly appoint CEO.

PLANS FOR 2021/2022

The nature of contracts and commissioning means that it is inevitable that contracts are re-tendered when they come to their closure date. It is our intention to retain our present contracts going forward. Therefore, as part of our planning for 2021/22 we will work hard to retain our Advocacy contract in Pembrokeshire, when it falls due for re-tender. We will also be looking to submit tenders for new opportunities across Wales in respect of Direct Payments and Advocacy.

As part of our ongoing succession planning, we will support staff who are eligible to study for the Institute of Leadership & Management and Training (ILM) Level 4 qualification which is geared towards middle management, as well as staff undertaking the level 5 qualification. We will also look to offer a payroll degree for payroll managers. We will maintain our support for staff members in continuous professional development. This applies to formal qualifications under QCF (in Health & Social Care and Advice & Guidance) and other identifiable professional study that might be applicable to individual roles.

DEWIS CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Our QPM quality mark for Advocacy falls due for renewal in October and every effort will be made to ensure the organisation retains this valuable award for a further three years.

We will seek to attain membership of the Chartered Institute of Payroll Professionals to give credence to the work we do around our payroll service.

We aim to consolidate staff awareness and knowledge through training in key areas of social care procedure and practice, particularly in relation to direct payments and Independent Professional Advocacy, rights, safety and good practice including the legal landscape relating to our work.

We plan to develop and improve our social media presence. This will involve setting-up a staff group to consider and advise on best practice, as well as innovation, in our use of social media. This will include our website and how it, and other social media, might help to grow service user involvement. We would like to include a smart phone app, specifically for Direct Payment use and a way of safely bringing people together to provide peer support.

Pay policy for senior staff

The directors consider the board of directors, who are the charitable company's trustees, and the senior management team comprise the key management personnel of the charitable company in charge of directing and controlling, running and operating the organisation on a day to day basis. All directors give of their time freely and no directors received remuneration during the year. Details of directors' expenses and related party transactions are disclosed in notes 10 to the accounts.

The pay of the senior staff is reviewed annually at Trustees' meetings along with a general review of all staff salaries.

DEWIS CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Risk management

Each year it is necessary to assess and appraise possible risks to the efficient and successful functioning of the Organisation. The evaluation of these potential risks informs our decision-making from the start of the year and throughout the year. They may in nature be financial, strategic, staff related, quality assurance, continuity threatened or be unforeseen and therefore potentially something we must be reactive to if we cannot be proactive to the threat. As such we all have roles to play.

These roles are outlined as we develop our yearly Business Plan, so we place great importance in relating the various work and targets therein to an accompanying Continuity Plan. This key document contains our evaluation of the various business risks associated with our work and our responses in order to maintain services to a reduced but temporary level until the issue is resolved. Dewis CIL's business Continuity Plan outlines our response and strategy in the event of unanticipated and unintended occurrences, both externally or internally.

Our risk assessment considers financial contingencies such as cash flow, capital expenditure items and staffing requirements which might therefore create fluctuations in payroll. Our business reserve capital is there to meet this risk. We always consider risk assessment as it extends to staff safety and well-being. This is especially so when running a service where lone working and external visits feature so prominently across our services. Our policy review and guides, such as the staff handbook, reflects our vigilance in ensuring that staff complies with procedures for their safety and that of our service users.

Risk assessment is of high importance to all of us at Dewis C.I.L.. This is why it features as a core agenda item for Trustees' meetings. At a macro level it is a consideration for the future of the Organisation as we develop services. It naturally exists at a micro level for each and every one of us, trustees, staff, volunteers and service users.

Financial review

Results

Total income exceeded expenditure by £99,404 (2020 - £265,496), the overall balance carried forward on unrestricted funds is £921,639. (2020 - £882,235).

Reserves Policy and Going Concern

The trustees have established a policy where charitable funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should equate to 3 to 6 months of resources expended. At this level of reserves, the committee feels that it would be able to continue the current activities of the charity in the event of a significant drop in funding. At present, the free reserves amount to £855,744 at 31 March 2021 (2020 - £764,396) which equates to approximately 6 months of the resources expended at current levels.

The charitable company is in a good cash position with an increase in cash and cash equivalents in the year of £21,463 (2020: £335,380).

Principal Funding Sources

During the year, the organisation's principal sources of funding were from the following county borough councils:

- Rhondda Cynon Taff;
- Conwy;
- Denbighshire
- Gwent Authorities
- Pembrokeshire;
- Newport;
- Vale of Glamorgan;
- Cardiff.
- Powys

DEWIS CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee and has been granted permission by the Registrar of Companies to omit 'limited' from its title. The company was registered as a charity on 26 June 2003. On 25 May 2006 the organisation's name was changed from Rhondda Cynon Taff Centre for Independent Living to Dewis Centre for Independent Living.

Recruitment and Training of Management Committee

Trustees are elected from the general membership of the organisation at the Annual General Meeting. The Management Committee also has the power to co-opt additional members. New trustees are briefed on their duties by the Chair of Trustees and the Chief Executive.

Organisational structure

Dewis Centre for Independent Living currently has a Management Committee of 8 members who meet each month whether it be for a full Trustee meeting (quarterly) or for the HR sub committee and the Finance sub committee meetings (quarterly also). These sub-committee meetings feed back to the full trustees' quarterly meetings and are responsible for the strategic direction and policy of the charity.

Ensuring our work delivers our aims

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the aims and objectives and in planning future activities. They have referred to the guidance contained in the Charity Commission's general guidance on public benefit and consider that they have complied with their duty under section 17 (5) of the Charities Act 2011.

The aims, objectives and activities are reviewed each year. This review looks at what has been achieved and the outcomes of the organisation's work in the previous twelve months. The review helps us to ensure that the charity's aims, objectives and activities remain focused on our stated purposes.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03179464 (England and Wales)

Registered Charity number

1098229

Registered office

Suite 4 and 5
No 1 & 2 Melin Corrwg
Upper Boat
Pontypridd
CF37 5BE

Trustees

M Jones
D Davey
M D Williams
W T Evans
P Flower
H Leigh (resigned 2.9.20)
J Thomas
T Price
V Smith

Senior Statutory Auditor

Henry Lloyd Davies

DEWIS CENTRE FOR INDEPENDENT LIVING

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Bevan Buckland LLP
Chartered Accountants
And Statutory Auditors
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of Dewis Centre for Independent Living for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Bevan Buckland LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on and signed on its behalf by:

.....
M D Williams - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF DEWIS CENTRE FOR INDEPENDENT LIVING

Opinion

We have audited the financial statements of Dewis Centre for Independent Living (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF DEWIS CENTRE FOR INDEPENDENT LIVING

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF DEWIS CENTRE FOR INDEPENDENT LIVING

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, and then, design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

We discussed our audit independence complying with the Revised Ethical Standard 2019 with the engagement team members whilst planning the audit and continually monitored our independence throughout the process.

Identifying and assessing potential risks related to irregularities.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- enquiring of management, including obtaining and reviewing supporting documentation, concerning the Charity's policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud.
- obtaining an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the Charity, The key laws and regulations we considered in this context included the UK Companies Act and relevant tax legislation.

Audit response to risks identified

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations;
- enquiring of management concerning actual and potential litigation and claims; performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments;
- assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- evaluating the operational rationale of any significant transactions that are unusual or outside the normal course of operations.

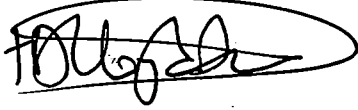
We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DEWIS CENTRE FOR INDEPENDENT LIVING**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Henry Lloyd Davies (Senior Statutory Auditor)
for and on behalf of Bevan Buckland LLP
Chartered Accountants
And Statutory Auditors
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

Date: 29/12/2021

DEWIS CENTRE FOR INDEPENDENT LIVING

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	200	-	200	318
Charitable activities	5				
Grants and contracts		1,767,622	-	1,767,622	1,821,573
Payroll services		13,715	-	13,715	11,307
Other trading activities	3	5,229	-	5,229	11,975
Investment income	4	1,973	-	1,973	4,651
Total		1,788,739	-	1,788,739	1,849,824
EXPENDITURE ON					
Charitable activities	6				
Charitable activities		1,689,335	-	1,689,335	1,584,328
NET INCOME		99,404	-	99,404	265,496
RECONCILIATION OF FUNDS					
Total funds brought forward		822,235	-	822,235	556,739
TOTAL FUNDS CARRIED FORWARD		921,639	-	921,639	822,235

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

DEWIS CENTRE FOR INDEPENDENT LIVING

**BALANCE SHEET
31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Intangible assets	12	20,462	-	20,462	-
Tangible assets	13	45,433	-	45,433	57,839
		<u>65,895</u>	<u>-</u>	<u>65,895</u>	<u>57,839</u>
CURRENT ASSETS					
Debtors	14	247,086	-	247,086	122,646
Cash at bank and in hand		770,923	-	770,923	749,460
		<u>1,018,009</u>	<u>-</u>	<u>1,018,009</u>	<u>872,106</u>
CREDITORS					
Amounts falling due within one year	15	(162,265)	-	(162,265)	(107,710)
		<u>855,744</u>	<u>-</u>	<u>855,744</u>	<u>764,396</u>
NET CURRENT ASSETS					
		<u>921,639</u>	<u>-</u>	<u>921,639</u>	<u>822,235</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>921,639</u>	<u>-</u>	<u>921,639</u>	<u>822,235</u>
NET ASSETS		<u>921,639</u>	<u>-</u>	<u>921,639</u>	<u>822,235</u>
FUNDS	17				
Unrestricted funds				921,639	822,235
TOTAL FUNDS				<u>921,639</u>	<u>822,235</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
M D Williams - Trustee

DEWIS CENTRE FOR INDEPENDENT LIVING

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	50,758	372,781
Net cash provided by operating activities		<u>50,758</u>	<u>372,781</u>
Cash flows from investing activities			
Purchase of intangible fixed assets		(21,168)	-
Purchase of tangible fixed assets		(10,100)	(42,052)
Interest received		1,973	4,651
Net cash used in investing activities		<u>(29,295)</u>	<u>(37,401)</u>
Change in cash and cash equivalents in the reporting period		<u>21,463</u>	<u>335,380</u>
Cash and cash equivalents at the beginning of the reporting period		<u>749,460</u>	<u>414,080</u>
Cash and cash equivalents at the end of the reporting period		<u><u>770,923</u></u>	<u><u>749,460</u></u>

The notes form part of these financial statements

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the reporting period (as per the Statement of Financial Activities)	99,404	265,496
Adjustments for:		
Depreciation charges	23,212	19,019
Interest received	(1,973)	(4,651)
(Increase)/decrease in debtors	(124,440)	40,932
Increase in creditors	54,555	51,985
Net cash provided by operations	<u>50,758</u>	<u>372,781</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	749,460	21,463	770,923
	<u>749,460</u>	<u>21,463</u>	<u>770,923</u>
Total	<u>749,460</u>	<u>21,463</u>	<u>770,923</u>

The notes form part of these financial statements

DEWIS CENTRE FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results in the future may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Estimation Uncertainty

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. Management consider their to be no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income

Income is recognised in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year which they are receivable.

Income from room hire is recognised when the hire takes place.

Donations and all other receipts generated from fundraising are reported on a receivable basis.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Expenditure and irrecoverable vat

Expenditure is included in the accounts on an accruals basis. Expenditure has been split between unrestricted and restricted funds and analysed between functions. The latter allocation has been performed on a percentage basis derived from the time spent on such activities by the Charity's employees, or directly where possible. Resources expended include attributable VAT which cannot be recovered.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the activities of the charity. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

Intangible assets

Intangible assets are measured at cost less accumulated amortisation and any accumulated impairment losses.

DEWIS CENTRE FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

Intangible assets

Software development costs are recognised as an intangible asset when all of the following criteria are demonstrated:

- The technical feasibility of completing the software so that it will be available for use or sale.
- The intention to complete the software and use or sell it.
- The ability to use the software or to sell it.
- How the software will generate probable future economic benefits.
- The availability of adequate technical, financial and other resources to complete the development and to use or sell the software.
- The ability to measure reliably the expenditure attributable to the software during its development.

Amortisation is charged so as to allocate the cost of intangibles less their residual values over their estimated useful lives, using the straight-line method. The intangible assets are amortised over the following useful economic lives:

- Software development costs 10 years

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

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions costing below £100 are not capitalised.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Leasehold property	Straight line over length of lease
Fixtures, fittings and equipment	25% straight line

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are income which has a specific purpose and the income must be used for the purpose or - project it has been given.

Pension costs and other post-retirement benefits

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

Subsidiary company

Dewis Independent Services is a subsidiary company of the charity. It has been dormant from its incorporation in April 2015 and therefore there is no requirement to consolidate the results.

Debtors

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

Cash at bank and in hand

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

DEWIS CENTRE FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

Creditors and provisions

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

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at each reporting end date.

Financial assets, other than those held at fair value through profit and loss are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the Statement of Financial Activities.

Employee benefit

The costs of short-term employee benefits are recognised as a liability and an expense.

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES - continued

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Leasing

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred.

2. DONATIONS AND LEGACIES

	2021 £	2020 £
Donations	200	318
	<u>200</u>	<u>318</u>

3. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Fundraising events	229	4,813
Training and room hire	5,000	7,162
	<u>5,229</u>	<u>11,975</u>

4. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	1,973	4,651
	<u>1,973</u>	<u>4,651</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2021 £	2020 £
Grants	1,767,622	1,821,573
Payroll services	13,715	11,307
	<u>1,781,337</u>	<u>1,832,880</u>

Grants received, included in the above, are as follows:

	2021 £	2020 £
Local authorities funding	1,767,622	1,821,573
	<u>1,767,622</u>	<u>1,821,573</u>

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable activities	<u>1,552,461</u>	<u>136,874</u>	<u>1,689,335</u>

7. SUPPORT COSTS

	General Support £	Governance £	2021 £	2020 £
Printing, postage and stationery	34,027	-	34,027	39,468
Advertising and recruitment	364	-	364	9,269
Telephone	30,413	-	30,413	26,840
Computer costs	60,000	-	60,000	49,099
Audit fees	-	7,803	7,803	10,782
Legal and professional fees	-	4,267	4,267	5,041
Committee expenses	-	-	-	739
	<u>124,804</u>	<u>12,070</u>	<u>136,874</u>	<u>141,238</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Auditors' remuneration	7,803	10,782
Depreciation - owned assets	22,506	19,019
Computer software amortisation	<u>706</u>	<u>-</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

For the year ended 31 March 2021 no Trustee nor any person with a connection with a Trustee received any remuneration from the Charity (2020: Nil).

Trustees' expenses

Travelling and other incidental expenses amounting to £Nil (2020 - £362) were reimbursed to 0 (2020 - 4) Trustees.

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

10. STAFF COSTS

	2021 £	2020 £
Wages and salaries	1,170,183	1,103,045
Social security costs	90,751	85,355
Other pension costs	31,856	35,845
	<u>1,292,790</u>	<u>1,224,245</u>

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

	2021	2020
Costs of raising funds	1	1
Charitable activities	55	55
	<u>56</u>	<u>56</u>

No employees had employee benefits in excess of £60,000 (2020: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charges to unrestricted funds.

The management team of the charity are made up of the Chief Executive Officer, Advocacy Manager, Direct Payments Manager, Direct Payments Project Manager and Payroll and Financial Services Project manager. The total employee benefits of the key management personnel were £207,162 (2020: £202,387).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	318	-	318
Charitable activities			
Grants and contracts	1,821,573	-	1,821,573
Payroll services	11,307	-	11,307
Other trading activities	11,975	-	11,975
Investment income	4,651	-	4,651
Total	<u>1,849,824</u>	<u>-</u>	<u>1,849,824</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	1,584,328	-	1,584,328
NET INCOME	<u>265,496</u>	<u>-</u>	<u>265,496</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	556,739	-	556,739
TOTAL FUNDS CARRIED FORWARD	<u>822,235</u>	<u>-</u>	<u>822,235</u>

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

12. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
Additions	21,168
AMORTISATION	
Charge for year	706
NET BOOK VALUE	
At 31 March 2021	<u>20,462</u>
At 31 March 2020	<u>-</u>

13. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 April 2020	38,016	229,473	267,489
Additions	-	10,100	10,100
At 31 March 2021	<u>38,016</u>	<u>239,573</u>	<u>277,589</u>
DEPRECIATION			
At 1 April 2020	31,452	178,198	209,650
Charge for year	3,752	18,754	22,506
At 31 March 2021	<u>35,204</u>	<u>196,952</u>	<u>232,156</u>
NET BOOK VALUE			
At 31 March 2021	<u>2,812</u>	<u>42,621</u>	<u>45,433</u>
At 31 March 2020	<u>6,564</u>	<u>51,275</u>	<u>57,839</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	233,013	106,401
Prepayments and accrued income	14,073	16,245
	<u>247,086</u>	<u>122,646</u>

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	15,398	1
Social security and other taxes	21,447	20,112
Wages Control	40,897	32,616
Other creditors	84,523	54,981
	<u>162,265</u>	<u>107,710</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021 £	2020 £
Within one year	66,969	21,624
Between one and five years	32,596	191,534
	<u>99,565</u>	<u>213,158</u>

17. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	822,235	99,404	921,639
	<u>822,235</u>	<u>99,404</u>	<u>921,639</u>
TOTAL FUNDS	<u>822,235</u>	<u>99,404</u>	<u>921,639</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,788,739	(1,689,335)	99,404
	<u>1,788,739</u>	<u>(1,689,335)</u>	<u>99,404</u>
TOTAL FUNDS	<u>1,788,739</u>	<u>(1,689,335)</u>	<u>99,404</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	556,739	265,496	822,235
	<u>556,739</u>	<u>265,496</u>	<u>822,235</u>
TOTAL FUNDS	<u>556,739</u>	<u>265,496</u>	<u>822,235</u>

DEWIS CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,849,824	(1,584,328)	265,496
TOTAL FUNDS	<u>1,849,824</u>	<u>(1,584,328)</u>	<u>265,496</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	556,739	364,900	921,639
TOTAL FUNDS	<u>556,739</u>	<u>364,900</u>	<u>921,639</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,638,563	(3,273,663)	364,900
TOTAL FUNDS	<u>3,638,563</u>	<u>(3,273,663)</u>	<u>364,900</u>

18. RELATED PARTY DISCLOSURES

Details of related party transactions can be found in note 10 of the financial statements.

19. MANAGED ACCOUNTS

The charity acts as an agent for a number of its clients and holds £1,857,115 in managed bank accounts. These funds are not included in the balance sheet of the charity.

DEWIS CENTRE FOR INDEPENDENT LIVING

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	200	318
Other trading activities		
Fundraising events	229	4,813
Training and room hire	5,000	7,162
	5,229	11,975
Investment income		
Deposit account interest	1,973	4,651
Charitable activities		
Grants	1,767,622	1,821,573
Payroll services	13,715	11,307
	1,781,337	1,832,880
Total incoming resources	1,788,739	1,849,824
EXPENDITURE		
Charitable activities		
Wages	1,170,183	1,103,045
Social security	90,751	85,355
Pensions	31,856	35,845
Training costs	3,276	3,604
Rent, rates and service charge	114,108	109,328
Insurance	6,176	6,587
Light and heat	9,558	10,788
Cleaning and repairs	19,539	5,593
Hire equipment	6,225	3,089
Staff travel and welfare	12,568	47,080
Bank charges	12,020	6,497
Subscriptions	541	3,071
Sundries	523	1,258
Bad debts	-	2,931
Fundraising donations	3,925	-
Dilapidation costs	48,000	-
Amortisation of computer software	706	-
Depn of short leasehold	3,752	3,767
Depn of fixtures & fittings	18,754	15,252
	1,552,461	1,443,090
Support costs		
Support costs		
Auditors' remuneration	7,803	10,782
Carried forward	7,803	10,782

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DEWIS CENTRE FOR INDEPENDENT LIVING

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
Support costs		
Brought forward	7,803	10,782
Telephone	30,413	26,840
Postage and stationery	34,027	39,468
Advertising and recruitment	364	9,269
Computer expenses	60,000	49,099
Legal and professional fees	4,267	5,041
Committee expenses	-	739
	136,874	141,238
Total resources expended	1,689,335	1,584,328
Net income	99,404	265,496

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Michael Williams's e-mail address is: mdwillia4@aol.com.